CENTRAL BOARD OF REVENUE

All India
Income-tax Report and Returns
for the year
1926-27

CALCUTTA: GOVERNMENT OF INDIA
CENTRAL PUBLICATION BRANCH
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INCOME-TAX DEPARTMENT—ADMINISTRATION REPORT, 1926-27.

This is the third consolidated Report issued by the Central Board of Revenue on the administration of the Income-tax Department.

2. *Changes in law and procedure, etc.*—The Government Trading Taxation Act, which was passed in the previous year came into effect on 1st April 1926. Effect could not be given during the year to the Income-tax (Amendment) Act, XXIV of 1926 under which principal officers of companies were required to furnish to the Income-tax authorities, on or before the 15th day of June each year, a return showing the names and places of shareholders to whom a dividend or aggregate dividends exceeding a certain amount had been distributed. The rules that had to be framed under the same Act were issued only in 1927-28. The principal officers of certain companies, however, voluntarily submitted these returns during 1926-27. In one province according to the Commissioner of Income-tax the additional revenue obtained as a consequence of this information was Rs. 13,000.

3. During the year Rules 2 and 3 of the Indian Income-tax Rules were altered so as to permit applications for registration of firms to be put in at any time before the assessment was made. Formerly such applications had to be made before the date on which the return under Section 22 (2) of the Indian Income-tax Act was due. The Board understands that the change in the rules has been appreciated by the assessees.

4. The arrangements regarding the relief from double taxation of assessees taxed both in Indian States and British India was extended during the year to the State of Mayurbhunj in Bihar and Orissa.

5. *Progress made in extending the operations of the Income-tax Department during the year.*—On the 31st of March 1927 the administration of income-tax had been taken over by the special income-tax staff except in the following areas:—

Burma.—Nine Districts in Upper Burma and four comparatively unimportant districts in Lower Burma.

Assam.—The special arrangement mentioned in the Report for 1925-26 under which the Department was administered by the Local Government in return for a commission on the collections other than those on Government salaries and on interest on securities still continues. It will be reviewed in 1928.

6. The following additions were made to the Gazetted establishment during the year:—

Madras.—Three Income-tax Officers and one Assistant Income-tax Officer.

Bombay.—Two Income-tax Officers and two Assistant Income-tax Officers.

Punjab.—An Assistant Income-tax Officer for the Military Salary Circle.

Delhi.—A temporary post of Assistant Income-tax Officer was sanctioned for the Salary Circle.

Bengal.—The income-tax staff in Bengal was re-organised, the number of Income-tax Officers being substantially reduced and a new subordinate agency, called Examiners of Accounts, brought into existence to do the spade-work of examining the accounts under the general supervision of the Income-tax Officer. The pay of Examiners has been fixed at a slightly higher rate than that of Sub-Deputy Collectors in the Province.

7. A new Salary Circle was opened in Madras on 1st April 1926, and a Military Salary Circle in Lahore. A special Circle was opened in Bombay on 1st October 1926 to deal with claims by non-residents to refunds under Section 48 (Small Incomes Relief). This Circle has also been entrusted with the task of levying income-tax or super-tax on dividends payable to non-residents having no regular agents in British India and whose income from dividends arises in more than one province in India.

8. Two Indian Civil Service Officers were recruited as Assistant Commissioners during the year—one in Burma and the other in Bengal. On the other hand the post of Assistant Commissioner that was held by an Indian Civil Service Officer

in Madras was filled up by a Departmental Officer when the former acted as Commissioner.

9. *Salient features of the previous year.*—Under the Indian Income-tax Act tax is levied on the income of the previous year, the assessments during the year 1926-27, therefore reflect the conditions of the year 1925-26, to which the following paragraphs, based on the reports of the several Commissioners of Income-tax accordingly refer :—

Madras.—In the Northern districts harvests were normal or slightly better than in the previous year. The output of cotton was higher, but prices declined throughout the year and dealers suffered losses. The trade in ground-nuts was very brisk owing to the excellent foreign demand and the higher prices that prevailed. Dealers in salt, tobacco and *lungis* made more profits but manganese and turmeric fared badly. In Madras and the Central districts the failure of the monsoon adversely affected traders whose business depended on the prosperity of the agricultural community. Traders in sugar, piecegoods, *lungis* and hides and skins suffered losses. Two prominent Nattukottai Chetty firms failed and indigenous banking received a set back as a consequence. Owing to an improvement in the price of rubber in the Malaya States, Nattukottai Chetties were able to realise money that had been locked up in estates. Business in yarn declined and piecegoods showed no improvement. With the exception of the tea industry in the Nilgiri Hills there was general depression of trade in the Western districts. Spinning and Weaving Mills in the Presidency yielded less revenue than in the previous year.

Bombay.—The year was the fifth of a series of bad years. The Cotton Mill Industry went from bad to worse. An attempt was made in September 1925 in Bombay City to reduce wages of operatives by 11½ per cent. and the result was a prolonged strike. Ultimately on the Government's suspending the Cotton Excise duty in December 1925, the threatened reduction was not made. The strike in Bombay gave a welcome outlet to the accumulated stocks at Ahmedabad, where, but for this unexpected windfall, the mills would have fared much worse than they did. The income-tax and super-tax revenue from the cotton mills amounted only to Rs. 15,64,000 which is over 4 lakhs less than the figure for the preceding year though that was itself considered to be the worst in the recent history of the Industry. With the exception of the trade in motor-cars, which recovered after four bad years of heavy losses, hardly any trade or industry did well. The cotton crop in Gujarat was good but elsewhere it was poor. Exporters of cotton did fairly well, but cloth merchants and others suffered losses or earned smaller profits than in the preceding year. There was a general set back in foreign trade also.

Bengal.—The piecegoods market was dull throughout the year. Jute prices fluctuated violently and Jute Companies earned less profits than in the previous year. Shellac, Coal, Engineering and Tea all did badly. The only trade that prospered was the Motor trade.

United Provinces.—The profits from sugar were generally poor. The slump in the cotton trade continued and dealers in cotton goods incurred losses. Grain dealers found the market difficult and even the minor traders, such as brassware, Benares silk and embroidery were not very prosperous.

Punjab.—Exports of wheat from India which are supplied mainly by the Punjab, fell from 1,112,000 tons valued at 17 crores to 212,000 tons valued at 3½ crores. The increase in the export of raw cotton was a poor set off since the value of the cotton exported rose by only four per cent. The piecegoods trade did very badly. With the exception of money-lenders, who did well mainly because of the reduction of the period of limitation from 6 to 3 years, hardly any one prospered during the year.

Burma.—There was a welcome revival of trade and industry. The timber-market was favourable. Imports and exports generally expanded. The output of petroleum declined, but lead and silver mines were more active. Sea-borne trade the index of Burma's prosperity expanded considerably. The exports of rice were the highest on record.

Bihar and Orissa.—Coal and shellac were both depressed though there was considerable development work in the Bokharo-Ramgarh and the Karanpura

coal fields. Sixty-six collieries were found to have no assessable income. The bulk of the collieries assessed in Bihar and Orissa produce coal of inferior quality and the assessments in this province are, therefore, more sensitive to the vicissitudes of the industry than those in Bengal. The mica industry improved somewhat, but there was slump in cotton twist, hides, oil-seeds and sugar. Floods in Orissa in two successive years, *viz.*, 1925 and 1926 adversely affected the income from money-lending in the area. Indigo had a good market.

Central Provinces.—In this province the principal revenue is from trade in cotton. The reduction in the cotton crop coincided with a fall in prices with the result that both agriculturists and merchants suffered heavily. The position in the wheat districts in the north and the rice districts in the east was better. Manganese gave good results and made up partly for the fall in the revenue under other heads.

Assam.—The cultivation of jute continued to extend. Large profits were made both by cultivators and by traders in the early part of the year, but there was a slump towards its end. The general trade condition of the province was, on the whole, good, though the trade in cotton cloth and lac was depressed. Tea was not very prosperous.

North-West Frontier Province.—The Hindu traders of Kohat resumed business in 1925. The general trade conditions were, more or less, the same as in the Punjab.

Delhi.—The piecegoods trade, which is the main trade of the City, fared badly. General merchandise did somewhat better and spice dealers had a good year. Dealers in paper, iron, jewellery and laces did fairly well.

10. *Demand, Collection, etc.*—The following figures show the demand and progress of collections during the year 1926-27 as compared with the two preceding years :—

Demand, Collection and Balance of Income-tax and Super-tax for the years 1924-25 to 1926-27.

Income-tax.

	1924-25. Rs.*	1925-26. Rs.*	1926-27. Rs.*
Balance on 1st April	91,20,494	49,91,201	38,53,744
Demand	12,22,02,868	12,87,72,674	13,04,60,161
Miscellaneous and penalties	4,81,027	5,38,595	6,66,241
Total Demand	13,18,04,389	13,42,02,470	13,49,80,146
Refunds	1,15,70,221	1,48,46,099	1,67,48,237
Net demand	12,02,34,168	11,93,56,371	11,82,31,909
Net collections	11,36,77,316	11,50,32,765	11,32,40,052
Excess collections	2,42,097	1,38,534	1,74,434
Balance on 31st March	67,98,950	44,90,862	51,59,246

Super-tax.

	1924-25. Rs.*	1925-26. Rs.*	1926-27. Rs.*
Balance on 1st April	51,64,708	26,85,856	16,55,498
Demand	4,79,70,804	4,63,28,708	4,92,10,329
Miscellaneous and penalties	2,791	1,045	4,00,857
Total Demand	5,31,38,303	4,90,15,609	5,12,66,684
Refunds	11,43,816	8,88,828	13,02,466
Net demand	5,19,94,487	4,81,26,781	4,99,64,218
Net collections	4,72,21,563	4,62,68,790	4,60,56,133
Excess collections	64,937	44,363	68,390
Balance on 31st March	48,37,995	19,02,127	39,93,930

*Differences between closing balances of one year and opening balances of next year due to appeals, writes off, etc.

11. The somewhat striking increase in the arrears under super-tax is accounted for by the late assessment of certain important assessees whose tax fell due for payment only after 1st April 1927. Thus the arrears were not really much higher than at the close of the previous year.

12. *Discovery of new assessees.*—The following table shows the number of assessees newly brought under assessment during the year and the number struck off the list of persons from whom returns should be called for during the year :—

	Discovered.	Struck off.
Madras	5,670	3,178
Bombay	6,817	7,395
Bengal	8,937	7,401
United Provinces	2,099	3,078
Punjab	2,898	1,939
Burma	4,998	3,416
Bihar and Orissa	1,196	1,367
Central Provinces	2,056	1,215
Assam	628	500
North-West Frontier Province	401	200
Delhi..	173	144
Total ..	35,873	29,833

Information regarding property and its owners especially in the larger cities, is now collected systematically. In Calcutta City, the revenue under property went up by $1\frac{1}{2}$ lakhs in the year and by 3 lakhs in the course of two years as a result of this work. Elsewhere also periodic surveys are conducted by a special staff in addition to the usual enquiries made by the regular staff in order to trace new assessees.

13. *Progress made in educating assessees.*—Return No. VIII shows the extent to which assessees file returns of income and to which such returns are accepted and the extent to which accounts are called for and relied upon. As stated last year the figures in the return are somewhat misleading inasmuch as salaried persons and persons not liable to tax usually file returns while others do not file them so readily. Steps are being taken to revise the form of returns and it is hoped to give separate figures in future years for salaried persons and persons declared not liable to tax.

Regarding the attitude of assessees in Bombay the Commissioner reports as below :—

" The weak income-tax staff employed in the past especially before 1922, is chiefly responsible for this attitude of the tax-payers, most of whom can still recall their past experience as to how tax was avoided by adopting some such method. Time was when Bombay City had only 2 Examiners of Accounts as against 26 at present. Such an attempt to check the accounts of the businessmen of the whole of this big city kept the door of evasion so widely open that even saints were tempted to it. Even now the staff is not such as to ensure detection of each and every case of fraud. It will practically be impossible ever to engage any such staff, and it will take years and years before the assessees will unlearn what they have learnt in the past and forget their experience prior to 1922. " An increase in the staff was sanctioned in this province during the year, and but for this staff and the vigilance of the Department as a whole which resulted in the accession of 6,817 new assessees from whom a total tax of Rs. 26,84,857 was payable, the revenue in the province would have been lower than in the previous year.

In the Punjab if all the returns submitted had been accepted, the demand would have been 18 lakhs instead of 73 lakhs, and if salaried assessees are excluded, the number of persons taxed would have been 4,857 instead of 18,949.

In Burma the Commissioner reports that though more accounts and (especially in Rangoon City) a greater number of trustworthy sets of accounts have been produced there has also been an increased tendency to sophisticate accounts. In the districts that have been recently taken over by the Special Department the Commissioner reports years of immunity had engendered a feeling of freedom from the burden of taxation, and the initial task of the Department has been one of continuous uphill work. Nevertheless, much progress has been made by the Department and in the district that have been taken over by it, both the number of assessees and the tax have considerably increased.

Generally speaking in all the provinces there has been steady, though slow, progress in the education of the assessee, who seems to be realising that it is to his advantage to assist the Department to make his assessment correctly.

14. *Methods of evasion.*—No new methods of evasion came to light during the year. The information at the disposal of the Department is growing both in volume and in value every year; and it is nowadays not very difficult to test the correctness of returns and accounts with reference to those of other assessees which the Income-tax Officer has to scrutinise in the course of his work. The ordinary methods of evading tax do not therefore much worry the Department; as it is in a position to counter them, though such attempts at evasion increase the work of the Department and therefore constitute a fraud on the honest tax-payers.

The question how to deal with bogus companies and partnerships created only for the purpose of evading income-tax, had been under examination for a long time. A special Amending Bill for the purpose was introduced in the Legislative Assembly during 1927-28. The decision of the Bombay High Court in what is known as the *Petit* case is important in this connection. The Court held that the Crown had a right to enquire whether companies formed by an assessee were genuine and whether their income was, in reality, the income of the assessee. Though an appeal lay against this decision to the Privy Council, none has been preferred.

15. *Progress in assessments and collections.*—It was remarked last year that in many provinces arrears of tax had been reduced to the actual minimum. This satisfactory position still continues though nominally the arrears were larger at the close of the year under review than at its commencement. In Madras, for instance, the arrears at the end of the year only amounted to about 1% of the demand. In Bengal the percentage of collections to demand was 98·89. Collections have been much improved in Bombay in recent years. Excluding from consideration a particular case involving a very large demand the arrears at the end of 1926-27 amounted to less than 5% of the demand. Though in some provinces, the arrears still appear to be susceptible of some reduction and the Commissioners are aware of this, the Board is satisfied that assessments generally move with expedition and tax collected promptly.

16. *Coercive measures.*—Commissioners have adhered to the policy that penalties should not be empty threats but should be enforced. The result has been that assessees pay the tax promptly and that occasions for levying penalties are decreasing.

17. *Prosecutions.—Bombay.*—An assessee and his 'Income-tax Adviser' are being prosecuted in Bombay under Sections 177 and 193, Indian Penal Code on the charge of having fabricated accounts for the purpose of being used in judicial proceedings before the Income-tax Officer. In the same province an Income-tax Adviser, who attempted to give illegal gratification to the Income-tax Officer was convicted by a Magistrate under Sections 116 and 161, Indian Penal Code but released after admonition.

Bengal.—There were 3 prosecutions in Bengal, one of which was compounded by the Assistant Commissioner. In another the person died before the case was tried and in the third, which was under Sections 177 and 196, Indian Penal Code, the Magistrate convicted the accused. The conviction and sentence were upheld by the District Judge on appeal, but the High Court acquitted the accused on the ground that a prosecution under Section 196, Indian Penal Code was not contemplated by the Indian Income-tax Act of 1922. The effect of this judgment is being examined.

United Provinces.—Five prosecutions were instituted successfully.

Punjab.—In six cases criminal proceedings were taken, 3 of them were compounded on payment of stiff fines, the other 3 were pursued to a finish and resulted in convictions.

Bihar and Orissa.—An assessee was prosecuted on the charge of having produced forged books before the Income-tax Officer. The case is pending. On a similar charge another person was sentenced to pay a fine of Rs. 60 and the sentence was upheld on appeal. This assessee should have returned an income of about Rs. 5,000 whereas he actually returned less than Rs. 500, and the loss of revenue if the return had been accepted would have been more than Rs. 120 or double the fine imposed.

N.-W. F. Province.—In a judgment delivered since the close of the year under review the Additional Judicial Commissioner, North-West Frontier Province who

enhanced the sentence, imposed by the Lower Court, to one of simple imprisonment for 3 months, writes as below :—

"The attempts by the people of this class to defraud the Government of its revenue are invariably successful, and it is very difficult to detect them. But when once a case is brought to light the sentence in my opinion should be a deterrent one so that it serves as a warning to others. A fine of Rs. 100 imposed by the Magistrate was meaningless. This amount the Income-tax authorities could have exacted as a penalty without launching criminal prosecutions."

18. *Appeals, etc.*—19,690 appeals and 2,254 revision petitions were filed during the year against 19,477 appeals and 2,631 revision petitions in the previous year. Of the appeals disposed of 8,537 were successful against 8,390 in the previous year. The orders of the lower authorities were modified by the Commissioner on revision under Section 33 in 855 cases against 887 cases in the previous year. The still large number of appeals and revision petitions filed is not a subject for satisfaction, in the Board's view, but at least it exposes the inaccuracy of the assertion sometimes made that the public have no confidence in the appellate authorities, while the number of successful appeals disproves another common allegation namely that the departmental appellate authorities are not smpartial but blindly confirm the decisions of their subordinates.

19. *Judicial Decisions.*—The following statement shows the important decisions pronounced by High Courts or Judicial Commissioners' Courts on references made under Section 66 of the Income-tax Act. The statement includes only those cases in which questions of law were involved excluding those in which the Courts held that only questions of fact were involved. 35 references were made by the Commissioners to the High Courts under Section 66. Of those that were decided during the year, ten were decided in favour of the Department. These figures do not include cases in which the High Court declined to order the Commissioner to make a reference :—

High Court.	*Summary of decision.*
Madras High Court ..	The residence of a firm is the place from which the central control is exercised and not the place where the partners or any of them may reside.
Do. ..	Profits derived from the manufacture of Salt are not agricultural income.
Bombay High Court ..	The Crown has a right to enquire whether companies formed by assessees are genuine and whether their income is, in reality, the income of the assessee himself.
	Alleged loans by means of which a person withdraws interest and profits are not genuine loans but merely withdrawals of profits disguised as loans.
Do. ..	A company succeeding an unregistered firm should be taxed to super-tax as a company on the profits made by the defunct firm prior to the formation of the Company.
Calcutta High Court ..	An assessment on the income of the previous year is valid even though the sources of such income no longer exist in the year of assessment. The amount of interest that has fallen due on a mortgage, secured on "property", is an allowable deduction under Section 9 though not actually paid.
Do. ..	A return of income which is left blank against all the sources of income mentioned therein with the exception of item No. 5 Business, etc., against which the word "Loss" is shown without any details is not a valid return.
Do. ..	When an assessment is made partly on an examination of accounts and partly on the basis of an estimate, reported by another Income-tax Officer under Section 64 (4) the assessee having failed to produce accounts called for under Section 22 (4), the assessment can legally be made under Section 23 (4).

Allahabad High Court ..	Whenever an Income-tax Officer's jurisdiction is challenged on the ground that the principal place of business or residence of a person whom he is seeking to assess is not within his circle, he must refer the matter to the Commissioner for decision under Section 64.
Do. ..	If an Undivided Hindu Family carrying on a business effects partition and thereafter transforms itself into a firm and secures registration under Section 2 (14), the profits of the business are to be assessed in the following year as those of the family, while tax is payable by the firm.
Rangoon High Court ..	A portion of salary set apart by a trust for a charitable purpose is not income derived from property held under trust within the meaning of Section 4 (3) (1) of the Act and is not therefore exempt from assessment.
Patna High Court ..	Interest charged by a Bank on an overdraft obtained by an assessee upon the deposit of securities and such overdrafts not being for the purpose of business is not an admissible deduction from the income from securities.
	Income from Nimaksayar (a payment made as consideration for the right to collect a particular kind of earth in a particular area during a particular season for the purpose of extracting saltpetre) is of a recurring nature and not casual and is in the nature of rent or royalty arising from the produce of earth and not a sale of a part of the earth and is therefore assessable under the Act.

20. *Refunds.*—The increase in refunds continues. The primary cause, as pointed out last year, is the reduction in the rates of tax in the United Kingdom, which has automatically increased the share of double income-tax relief payable in India. A much less important cause is the growing knowledge of the provisions of Section 48 (Small Incomes Relief).

21. *Legal Advice.*—No further appointments of special Legal Advisers for the Income-tax Department were made during the year. At present there are such special advisers in three provinces.

22. *Miscellaneous.*—It has been brought to the notice of the Board that a large number of so-called income-tax experts and advisers have come into existence, who do not belong to any professional body of lawyers or accountants. These persons are not subject to any professional discipline and it has been suggested to the Board that steps should be taken to amend Section 61 of the Indian Income-tax Act, 1922, so as to permit only persons belonging to recognised professions to appear for assessees in income-tax proceedings generally. While the Board is anxious not to restrict the facilities offered by the Act for the representation of assessees, it fears that if certain evils that have been complained of should become more prevalent it may be necessary to amend Section 61 so as to debar irresponsible persons who are not employees of assessees and have no special qualification from appearing in income-tax proceedings.

23. Considering the comparative infancy of the Department the Board can never lose sight of the question whether the creation of a Special Income-tax Department has so far justified itself. An answer to this is given in by a Commissioner of Income-tax, who has guided the Department in his province for 6 years from its very inception in the following words :—

" So far as revenue is concerned the reply is emphatically ' yes '......In six years assessees have increased by over 9 thousand. The increase is really greater, as 3,000 or more of those assessed in 1920-21 should, probably, not have been assessed at all and were subsequently let off. The fact that the latter was done is an example of the way the department has benefited the general public. In the old days, the tax was more upon status than upon income, and in the case of wealthy and influential assessees there was undoubtedly a tendency to under-assess as there was also a tendency to over-assess in the case of the more obscure. This is

no longer the case and that the change is appreciated is shown by the decrease of 50% in the number of appeals, which is all the more remarkable as the demand has gone up by 42%. This Department now deals direct with nearly 40,000 persons and touches the urban life of the province at innumerable points. That it should be able to do this. . . . with an almost complete absence of friction, is largely due to the great pains taken by Income-tax Officers to base their assessments on ascertained facts and to make them not only accurate and fair but also intelligible to the assessee."

In the course of his tours the Member of the Board incharge of Income-tax interviewed associations and public bodies and also listened to any complaints of a general nature, numerous Chambers of Commerce and other bodies representing the tax-payers and discussed with them questions relating to the law of Income-tax and its administration. He also listened to any individual suggestions or complaints of a general nature. The Board thinks that it may safely be claimed that friction between the public and the Department, is steadily diminishing, and that the smoothness with which this naturally unpopular tax has been administered by a Department that has not yet been completely developed reflects much credit on the Commissioners and their subordinates, to whom the Board tenders its thanks. It notes with pleasure the testimony borne by the Commissioners to the good work done by their staff generally and in particular by individual officers too numerous to be mentioned.

24. *Casualties.*—The Board regrets to record the death during the year under review of Mr. W. B. Kirkwood, Assistant Commissioner, Calcutta city who had been associated with the Special Department for over 4 years and of Mr. Maung Maung, Assistant Commissioner, Burma. Both Rai Bahadur Lala Arjan Das, Assistant Commissioner, Punjab and Mr. Williams, Assistant Commissioner, Calcutta reverted to their posts under the Provincial Government during the year. Mr. R. C. Sen, Assistant Commissioner, Bengal also retired during the year.

Since the close of the year under review two senior officers have left the Department. The first to leave was Mr. Hartley, Commissioner of Income-tax, Bombay who had been connected with the administration of Income-tax since 1908 and retired during the year. His experience and local knowledge were of great value to the Department and the success of the administration in Bombay was due not a little to his personal qualities. The other officer was Mr. M. L. Darling, I.C.S., Commissioner of Income-tax, Punjab who organised the special Income-tax Department in that province in 1921 and has been governing it successfully ever since. He has recently reverted to service under the Punjab Government and the Board desires to place on record its appreciation of his sound administration and enduring work as Commissioner.

25. The Board also places on record its obligation to other Departments of Government which have assisted the Income-tax Department, in various ways with their usual courtesy and helpfulness.

26. The usual annual conference of Commissioners of Income-tax was held in Calcutta in July-August.

27. *Conscience money.*—A sum of Rs. 150 in currency notes was sent to the Commissioner of Income-tax, Burma by post evidently as Conscience money by some penitent assessee with a request that it might be duly acknowledged in the Burma Gazette. The request was complied with.

28. The provision of Chapter V-A of the Income-tax Act, 1922 relating to tramp steamers are working smoothly. The net collections realised in the Maritime Provinces during 1926-27 were as follows :—

	Rs.
Madras	4,400
Bombay	9,048
Bengal	16,450
Burma	24,578
Sind	5,658
Total	60,134

NEW DELHI,
The 1st December 1927.

V. S. SUNDARAM,
Secretary, Central Board of Revenue.

M203CBR—580—4-2-28—GIPS

LIST OF RETURNS.

RETURN No. I.

Classification of the Income-tax demand in the various Provinces in the year ending 31st March 1927.

RETUR[N]

Classification of the Income-tax demand in th[e]

Serial No.	Classification.	Madras.		Bombay.		Bengal.		United Provinces.	
		Assessment for 1926-27.	Result of adjustment under section 19 of Act VII of 1918.	Assessment for 1926-27.	Result of adjustment under section 19 of Act VII of 1918.	Assessment for 1926-27.	Result of adjustment under section 19 of Act VII of 1918.	Assessment for 1926-27.	Result of adjustment under section 19 of Act VII of 1918.
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—								
	(*a*) paid by Government .	10,75,547	..	12,70,714	..	13,42,655	..	10,53,549	..
	(*b*) „ „ local authorities.	44,721	..	2,68,039	..	2,39,986	..	38,433	..
	(*c*) paid by companies, other public bodies and associations.	9,11,047	..	29,55,190	..	34,24,973	..	4,70,009	..
	(*d*) paid by private employers.	1,76,709	..	6,24,131	..	9,39,398	..	51,331	..
2	Interest on securities—								
	(*a*) on securities of the Government of India or of a Local Government.	2,21,779	..	20,52,730	..	64,952	..	1,47,940	..
	(*b*) on debentures or other securities of a local authority or a company.	26,371	..	13,85,823	..	9,37,479	..	28,480	..
3	Income derived from property.	4,79,592	..	26,53,153	..	16,14,731	..	3,68,085	..
4	Income derived from business	87,61,263	..	1,58,84,572	..	2,52,39,004	..	39,52,769	..
5	Professional earnings . .	3,63,777	..	9,18,187	..	6,17,357	..	2,97,460	..
6	Income derived from other sources.	8,26,753	..	15,14,004	..	9,08,236	..	1,82,697	..
7	Total of items 1 to 6 .	1,28,87,559	..	2,95,26,543	..	3,53,26,771	..	65,90,753	..
	(*a*) Amount to be deducted on account of section 15.	1,18,509	..	1,88,045	..	2,74,493	..	1,07,839	..
	(*b*) Amount to be deducted on account of section 17.	34,995	..	1,61,956	..	1,01,288	..	13,174	..
9	Resultant demand . .	1,27,34,055		2,91,76,542		3,49,50,990		64,69,740	
10	Arrears	1,52,578		6,79,025		4,17,526		2,15,677	
11	Penalties—								
	(*a*) penal assessments under section 28 and section 25 (2).	47,983		26,714		40,744		21,640	
	(*b*) penal recoveries under section 46 (1).	53,671		42,942		25,091		16,488	
	(*c*) other penalties and fines.	2,484		2,961		46		..	
12	Miscellaneous . . .	18,198		7,533		6,319		4,232	
13	Total of items 9 to 12 .	1,30,08,969		2,99,35,717		3,54,40,716		67,27,777	
14	Refund or rebate of tax—								
	(*a*) on interest on securities, under section 48.	20,357		4,54,502		2,02,670		36,194	
	(*b*) on dividends of companies, under section 48.	1,16,819		10,86,268		2,69,310		83,574	
	(*c*) to partners of firms, under section 48.	61,646		1,83,128		78,465		18,561	
	(*d*) under section 49 .	9,44,810		4,45,754		35,36,810		6,84,791	
	(*e*) other refunds † . .	3,13,743		6,12,162		2,56,055		64,205	
15	Total Refunds .	14,57,375		*27,81,814		43,43,310		8,87,325	
16	Net demand (item 13 *minus* item 15).	1,15,51,594		2,71,53,903		3,10,97,406		58,40,452	
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	2,43,479		21,57,091		2,92,138		1,64,890	
18	*Add*—Excess collections and advance payments.	47,767		15,666		27,609		2,056	
18A	*Add*—Unpaid refunds . .	..		1,20,063		..		..	
18B	*Deduct*—Paid refunds out of unpaid refunds of previous year.	..		1,52,855		..		..	
19	Net Collections . .	1,13,55,882		†2,49,79,686		3,08,32,877		56,77,618	

No. I.

various Provinces in the year ending 31st March 1927.

Punjab.		Burma.		Bihar and Orissa.		Central Provinces and Berar.		Assam.	
Assessment for 1926-27.	Result of adjustment under section 19 of Act VII of 1918.	Assessment for 1926-27.	Result of adjustment under section 19 of Act VII of 1918.	Assessment for 1926-27.	Result of adjustment under section 19 of Act VII of 1918.	Assessment for 1926-27.	Result of adjustment under section 19 of Act VII of 1918.	Assessment for 1926-27.	Result of adjustment under section 19 of Act VII of 1918.
11	12	13	14	15	16	17	18	19	20
Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs,	Rs.
9,12,647	..	10,48,530	..	5,44,968	..	4,42,063	..	2,41,735	..
42,321	..	1,71,000	..	18,116	..	6,666	..	1,009	..
1,85,569	..	12,73,357	..	6,02,148	..	1,52,678	..	8,02,087	..
1,24,282	..	1,66,495	..	72,305	..	28,303	..	12,313	..
2,12,995	..	33,099	..	34,328	..	23,332	..	4,194	..
12,537	..	1,36,374	..	144	..	569	..	294	..
5,29,078	..	6,55,154	..	1,55,087	..	1,45,936	..	18,952	..
42,37,821	..	1,44,90,728	..	24,32,837	..	28,05,198	..	20,15,044	..
2,66,769	..	2,40,906	..	2,00,887	..	1,03,375	..	22,547	..
1,78,088	..	2,57,874	..	3,03,150	..	45,331	..	49,211	..
67,02,107	..	1,84,73,517	..	43,63,970	..	37,53,451	..	31,67,386	..
49,440	..	70,051	..	51,422	..	56,108	..	33,574	..
61,032	..	89,294	..	32,760	..	12,783	..	18,621	..
65,91,635		1,83,14,172		42,79,788		36,84,560		31,15,191	
5,32,087		7,86,796		4,13,337		10,676		1,90,559	
14,869		1,600		6,903		16,213		23	
1,14,948		18,340		23,333		19,440		2,910	
2,244		1,080		1,049		..		279	
20,827		52,279		8,485		856		276	
72,76,610		1,91,74,267		47,32,895		37,31,745		33,09,238	
7,477		5,850		12,090		7,107		1,531	
30,306		56,858		10,121		22,079		8,477	
12,960		74,223		1,026		22,756		91	
2,12,364		38,63,180		..		3,40,196		5,25,582	
3,65,738		2,96,225		4,04,007		1,10,382		11,058	
6,28,845		42,96,336		4,27,244		5,02,520		5,46,739	
66,47,765		1,48,77,931		43,05,651		32,29,225		27,62,499	
5,79,209		8,36,726		3,87,701		46,451		69,529	
1,443		24,422		29,229		4		20,315	
19,509		..		..		23,914		..	
12,117		..		..		9,118		..	
60,77,391		1,40,65,627		39,47,179		31,97,574		27,13,285	

RETUR

Classification in the Income-tax demand in th

Serial No.	Classification.	North-West Frontier Province. Assessment for 1926-27.	Result of adjustment under section 19 of Act VII of 1918.	Baluchistan. Assessment for 1926-27.	Result of adjustment under section 19 of Act VII of 1918.	Ajmer-Merwara. Assessment for 1926-27.	Result of adjustment under section 19 of Act VII of 1918.	Coorg. Assessment for 1926-27.	Result of adjustment under section 19 of Act VII of 1918.
1	2	21	22	23	24	25	26	27	28
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—								
	(a) paid by Government	1,60,978	..	4,262	..	21,853	..	7,468	..
	(b) " " local authorities.	4,980	..	1,654	..	5,773	..	..	..
	(c) paid by companies, other public bodies and associations.	8,750	..	3,982	..	4,512	..	2,815	..
	(d) paid by private employers.	2,178	..	1,838	..	256	..	6,462	..
2	Interest on securities—								
	(a) on securities of the Government of India or of a Local Government.	3,347	..	..	..	6,064	..	126	..
	(b) on debentures or other securities of a local authority or a company.	658	..	..	..	23	..	91	..
3	Income derived from property.	84,507	..	10,811	..	5,382	..	328	..
4	Income derived from business	6,18,192	..	89,110	..	1,30,342	..	3,148	..
5	Professional earnings	17,479	..	1,010	..	4,160	..	512	..
6	Income derived from other sources.	7,668	..	5,626	..	1,661	..	2,124	..
7	Total of items 1 to 6	9,08,737	..	1,18,293	..	1,80,026	..	23,074	..
8	(a) Amount to be deducted on account of section 15.	17,072	..	344	..	1,801	..	1,124	..
	(b) Amount to be deducted on account of section 17.	12,472	..	1,412	..	1,058	..	235	..
9	Resultant demand	8,79,193		1,16,537		1,77,167		21,715	
10	Arrears	1,12,603		26,431		2,777		4,425	
11	Penalties—								
	(a) penal assessments under section 28 and section 25 (2).	5,259		..		409		..	
	(b) penal recoveries under section 46 (1).	23,470		337		23		69	
	(c) other penalties and fines.	538		..		..		..	
12	Miscellaneous	687		266		1		..	
13	Total of items 9 to 12	10,21,750		1,43,571		1,80,377		26,209	
14	Refund or rebate of tax—								
	(a) on interest on securities, under section 48.	195		338		2,294		276	
	(b) on dividends of companies, under section 48.	2,190		175		3,559		34	
	(c) to partners of firms, under section 48.	..		..		..		..	
	(d) under section 49	..		16,707		..		..	
	(e) other refunds	21,186		1,913		27,124		25	
15	Total Refunds	23,571		19,133		32,977		335	
16	Net demand (item 13 *minus* item 15).	9,98,179		1,24,438		1,47,400		25,874	
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	88,873		38,277		6,684		2,359	
	Add—Excess collections and advance payments.	166		..		5,322		117	
	Add—Unpaid refunds	4,727		..		..		..	
	Deduct—Paid refunds out of unpaid refunds of previous year.	985		..		..		..	
	Net Collections	9,13,214		86,161		1,46,038		23,632	

No. I.

various Provinces in the year ending 31st March 1927.

Delhi.		Mount Abu.		Civil and Military Station, Bangalore.		India Central.		Grand Total.
Assessment for 1926-27.	Result of adjustment under section 19 of Act VII of 1918.	Assessment for 1926-27.	Result of adjustment under section 19 of Act VII of 1918.	Assessment for 1926-27.	Result of adjustment under section 19 of Act VII of 1918.	Assessment for 1926-27.	Result of adjustment under section 19 of Act VII of 1918.	Assessment for 1926-27.
29	30	31	32	33	34	35	36	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5,68,508	..	54	..	13,086	..	63,29,936	..	1,50,38,553
2,971	..	76	..	1,658	..	..	..	8,45,403
91,854	..	225	..	38,264	..	..	..	1,09,27,460
4,213	..	37	..	895	..	..	..	22,11,146
10,888	..	33	..	..	..	19,94,675	..	48,10,482
..	..	..	..	..	..	13	..	25,28,856
1,19,087	..	554	..	20,258	..	..	..	68,60,695
6,19,609	..	3,223	..	1,48,451	..	..	..	8,14,31,311
14,631	..	..	..	3,067	..	..	..	30,72,124
46,788	..	35	..	5,189	..	..	..	43,34,435
14,78,549	..	4,237	..	2,30,868	..	83,24,624	..	13,20,60,465
76,826	..	..	..	3,846	..	..	..	10,50,494
8,499	..	..	..	231	..	..	..	5,49,810
13,93,224		4,237		2,26,791		83,24,624		13,04,60,161
2,92,872		66		16,309		..		38,53,744
693		..		..		..		1,83,050
9,052		..		1,231		..		3,51,345
..		..		15		..		10,696
643		..		548		..		1,21,150
16,96,484		4,303		2,44,894		83,24,624		13,49,80,146
1,794		49		..		..		7,52,724
15,089		100		1,225		..		17,06,184
879		..		..		..		4,53,735
15,314		..		5,355		..		1,05,90,863
22,137		34		4,899		*7,33,838		32,44,731
55,213		183		11,479		..		1,67,48,237
16,41,271		4,120		2,33,415		75,90,786		11,82,31,909
2,40,798		52		4,989		..		51,59,246
37		..		286		..		1,74,434
..		..		25		..		1,68,243
..		..		213		..		1,75,288
14,00,510		4,068		2,28,524		75,90,786		11,32,40,052

* Refunds granted by the High Commissioner.

RETURN No. I-A.

Classification of the income-tax demand for the years 1923-24 to 1926-27.

Serial No.	Classification.	Assessment for 1923-24.	Result of adjustment under section 19 of Act VII of 1918.	Assessment for 1924-25.	Result of adjustment under section 19 of Act VII of 1918.	Assessment for 1925-26.	Assessment for 1926-27.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—						
	(*a*) paid by Government . . .	1,33,41,476	5,408	1,34,59,181	..	1,47,36,793	1,50,38,5[illegible]
	(*b*) ,, ,, local authorities . .	7,74,706	820	8,01,747	..	9,26,004	8,45,4[illegible]
	(*c*) ,, ,, companies, other public bodies and associations.	98,02,396	6,727	99,23,404	..	1,05,40,417	1,09,27,4[illegible]
	(*d*) ,, ,, private employers . .	15,74,043	1,4?1	18,89,419	..	21,95,363	22,11,1[illegible]
2	Interest on securities—						
	(*a*) on securities of the Government of India or of a Local Government.	42,17,655	—129	34,75,060	..	40,46,676	48,10,4[illegible]
	(*b*) on debentures or other securities of a local authority or a company.	22,94,807	..	21,04,553	..	24,66,513	25,28,8[illegible]
3	Income derived from property . .	59,27,233	6,024	61,54,509	..	64,72,015	68,60,6[illegible]
4	,, ,, ,, business . .	8,56,45,541	56,507	7,75,57,634	..	8,14,23,299	8,14,31,3[illegible]
5	Professional earnings	28,75,843	877	31,45,644	..	30,90,921	30,72,1[illegible]
6	Income derived from other sources .	51,82,701	1,62,226	48,66,438	..	43,98,325	43,34,4[illegible]
7	TOTAL OF ITEMS 1 TO 6 .	13,16,36,401	2,40,041	12,33,77,589	..	13,02,96,326	13,20,60,4[illegible]
8	(*a*) Amount to be deducted on account of section 15.	5,06,184	..	6,43,757	..	9,75,245	10.50,4[illegible]
	(*b*) Amount to be deducted on account of section 17.	4,91,540	.	5,09,182	..	5,48,407	5,49,8[illegible]
9	Resultant demand	13 08,78,718		12,22,24,650		12,87,72,674	13,04,60,1[illegible]
10	Arrears	2,24,28,061		91,20,494		48,91,201	38,53,7[illegible]
11	Penalties—						
	(*a*) penal assessments under section 28 and section 25 (2).	1,00,985		2,66,756		1,57,048	1,83,0[illegible]
	(*b*) penal recoveries under section 46 (1).	4,65,993		1,69,005		3,25,360	3,51,3[illegible]
	(*c*) other penalties and fines . .	14,557		25,724		13,222	10,6[illegible]
12	Miscellaneous	58,044		19,542		42,965	1,21,1[illegible]
13	TOTAL OF ITEMS 9 TO 12 .	15,39,46,358		13,18,26,171		13,42,02,470	13,49,80,1[illegible]
14	Refund or rebate of tax—						
	(*a*) on interest on securities, under section 48.	8,38,957		6,02,485		5,97,207	7,52,7[illegible]
	(*b*) on dividends of companies, under section 48.	17,26,898		18,01,949		21,21,641	17,06,1[illegible]
	(*c*) to partners of firms, under section 48.	3,00,307		3,05,989		4,17,469	4,53,7[illegible]
	(*d*) under section 49 . . .	48,95,246		46,75,892		91,84,314	1,05,90,8[illegible]
	(*e*) other refunds	71,12,330		41,77,435		25,25,468	*32,44,7[illegible]
15	TOTAL REFUNDS .	1,48,73,738		1,15,70,221		1,48,46,099	1,67,48,2[illegible]
16	Net demand (item 13 *minus* item 15) .	13,92,33,627†		12,02,56,651		11,93,56,371	11,82,31,9[illegible]
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	1,24,94,109		67,98,950		44,90,862	51,59,2[illegible]
18	*Add*—Excess collections and advance payments.	2,01,528‡		2,42,097		1,38,534	1,74,4[illegible]
18-A	*Add*—Unpaid refunds	..		..		..	1,68,2[illegible]
18-B	*Deduct*—Paid refunds out of unpaid refunds of previous year.	..		..		..	1,75,2[illegible]
19	Net collections	12,69,41,046		11,36,99,098§		11,50,32,765‖	11,32,40,05[illegible]¶

† Includes Rs. 1,61,007 on account of unpaid refunds.
‡ Excludes Rs. 9,094 on account of refund vouchers uncashed at the close of the year.
§ Excludes Rs. 14,371 on account of refund vouchers uncashed at the close of the year.
‖ Includes Rs. 1,56,677 on account of unpaid refunds for 1925-26 and excludes Rs. 1,27,955 on account of paid refunds out of unpaid refunds of previous year a[illegible] includes Rs. 2,27,538 on account of collection from B. B. & C. I. and G. I. P. Railway Companies.
* Includes Rs. 1,06,883 on account of other refunds in Burma and Rs. 53,226 paid to B. B. & C. I. Railway Company and includes Rs.7,33,838 on account of refun[illegible] granted by the High Commissioner.
¶ Includes collection of Rs. 93,929 received from B. B. & C. I. Railway Company.

RETURN No. II.

Classification of the super-tax demand in the various provinces in the year ending 31st March 1927.

Serial No.	Classification.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	North West Frontier Province.	Baluchistan.	Ajmer-Merwara.	Coorg.	Delhi.	Mount Abu.	Civil and Military Station, Bangalore.	Grand total.
		Assessment for 1926-27.	Assessment for 1926-27.	Assessment for 1926-27.	Assessment for 1926-27.	Assessment for 1926-27.	Assessment for 1926-27.	Assessment for 1926-27.	Assessment for 1926-27.	Assessment for 1926-27.	Assessment for 1926-27.	Assessment for 1926-27.	Assessment for 1926-27.	Assessment for 1926-27.	Assessment for 1926-27.	Assessment for 1926-27.	Assessment for 1926-27.	Assessment for 1926-27.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Demand for the year . .	19,58,199	87,82,230	2,46,83,238	14,71 587	7,13,248	66,32,756	30,42,298	8,56,879	6,81,122	80,906	23,412	35,978	..	1 97,179	..	51,297	4,92,10,329
2	Arrears	32,073	2,26,732	4,04,778	1,53,296	37,983	3,60,440	2,74,867	..	63,421	35,850	..	..	..	63,364	..	2,694	16,55,498
3	Miscellaneous including penalties.	..	642	185	..	..	..	4,00,000	..	..	..	..	..	..	30	..	..	4,00,857
4	TOTAL OF ITEMS 1 TO 3. .	19,90,272	90,09,604	2,50,88,201	16,24,883	7,51,231	69,93,196	37,17,165	8,56,879	7,44,543	1,16,756	23,412	35,978	..	2,60,573	..	53,991	5,12,66,684
5	Refunds	44,800	6,29,830	54,994	47,653	67,731	86,962	2,53,907	1,06,873	532	170	837	..	..	8,177	..	..	13,02,466
6	Net demand (item 4 *minus* item 5).	19,45,472	83,79,774	2,50,33,207	15,77,230	6,83,500	69,06,234	34,63,258	7,50,006	7,44,011	1,16,586	22,575	35,978	..	2,52,396	..	53,991	4,99,64,213
7	*Deduct*—Arrears out-standing on 31st March of the year to which the statement relates.	58,828	11,56,031	4,10,129	1,05,635	94,727	3,84,840	16,47,913	269	19,569	19,004	937	..	..	96,048	..	..	39.93,930
8	*Add*—Excess collections and advance payment.	1,612	..	51,536	..	2	553	11,093	..	3,594	..	..	..	..	..	..	..	68,390
8A	*Add*—Unpaid refunds .	..	26,142	..	..	1,279	..	..	1,675	..	170	..	..	..	..	..	..	29,266
8B	*Deduct*—Unpaid refunds for previous year paid during the year	..	11,811	..	..	..	..	..	..	..	..	..	..	..	..	..	..	11,811
9	Net Collections . . .	18,88,256	72,38,074	2,46,74,614	14,71,595	5,90,054	65,21,947	18,26,438	7,51,41	7,28,036	97,752	21,638	35,978	..	1,56,348	..	53,991	4,60,56,133

RETURN No. III.

Classification of Income-tax collected from Companies and registered firms and on interest on securities in the year ending 31st March 1927.

—	Securities of the Government of India or of a Local Government.	Securities other than those of the Government of India or of a Local Government.	Companies.	Registered firms.	TOTAL.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Income assessed where tax has been collected.	6,40,39,614	2,69,74,789	39,95,27,220	7,16,64,658	56,22,06,281
Gross tax collected	48,07,654	25,27,958	3,75,82,554†	67,20,802	5,16,38,968†
Refunds or rebates—					
at 1 pie per rupee	..	..	..	..	..
at 2 pies per rupee	..	..	..	..	..
at 3 pies per rupee	7,585	1,007	52,424	40,407	1,01,423
at 4 pies per rupee	..	..	..	..	..
at 5 pies per rupee	121	12	550	..	683
at 6 pies per rupee	17,527	7,816	1,72,645	60,726	2,58,714
at 7 pies per rupee	..	..	..	..	..
at 8 pies per rupee	..	..	..	..	..
at 9 pies per rupee	60,209	15,674	3,97,536	1,11,015	5,84,434
at 10 pies per rupee	..	..	37,777	..	37,777
at 11 pies per rupee	..	..	100	..	100
at 12 pies per rupee	76,951	13,746	3,99,274	70,153	5,60,124
at 13 pies per rupee	68,062	13,131	3,45,742	38,113	4,65,048
at 14 pies per rupee	..	..	..	..	..
at 15 pies per rupee	166	..	7,426	2,009	9,601
at 16 pies per rupee	15	..	..	..	15
at 18 pies per rupee	3,57,899	1,69,824	12,79,402	1,20,925	19,28,050
Refunds under Section 49	..	..	1,01,24,045	..	1,01,24,045
Total refunds or rebates	5,88,535	2,21,210	1,28,16,921	4,43,348	1,41,76,897*
Net collections	42,19,119	23,06,748	2,47,65,633†	62,77,454	3,74,62,071†
Number of assessees (Columns 4 and 5 only).	..	..	2,909	454	3,363
Number of persons to whom refund or rebate is given.	6,144	1,396	17,135	942	25,617

		Rs.
Net collections		3,74,62,071
Add excess collections and miscellaneous		75,240
Add penalties (actual collections)		5,653
	TOTAL	3,75,42,964
Add—Unpaid refunds of the year under review		35,975
Deduct—Paid refunds out of unpaid refunds of previous year		49,517
	NET TOTAL	3,75,29,422

* Includes Rs. 1,06,883 on account of other refunds in Burma.

† Includes collections of Rs. 93,929 received from B. B. & C. I. Ry. Company.

RETURN No. III-A.

Classification of income-tax collected from companies and registered firms and on interest on securities for the years 1923-24 to 1926-27.

Year.	Securities.			Companies.				Registered firms.			Total.			
	Income assessed where tax has been collected.	Gross tax collected.	Refunds.	Income assessed where tax has been collected.	Gross tax collected.	Refunds under Section 49.	Total refunds.	Income assessed where tax has been collected.	Gross tax collected.	Refunds.	Income assessed where tax has been collected.	Gross tax collected.	Refunds under Section 49.	Total refunds.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1923-24 . . .	5,33,98,377	65,13,201	8,28,356	58,91,75,446	4,62,90,201	33,17,611	60,26,907	7,19,20,294	67,39,784	2,89,078	71,44,94,117	5,95,43,186	33,27,441	71,44,341
1924-25 . . .	7,39,64,658	55,11,884	9,81,630	41,07,33,206	3,84,51,636	42.07,498	72,22,092	6,40,65,923	60,04,463	2,73,932	54,87,63,787	4,99,67,983	42,07,498	84,77,654
1925-26 . . .	7,99,05,317	65,11,057	6,00,548	42,94,83,557	4,02,92,572	84,17,488	1,14,27,829	6,60,72,864	61,94,619	4,51,744	57,54,61,739	5,29,98,248	84,17,488	1,24,80,121
1926-27 . .	9,10,14,403	73,35,612	8,09,745	39,95,27,220	3,75,82,5 4	1,01,24,045	1,28,16,921	7,16,64,658	67,20,802	4,43,348	56,22,06,281	5,16,38,968	1,01,24,045	1,41,76,897

RETURN No. IV.

Statement showing income-tax collected from sources other than companies, registered firms and interest on securities in the various provinces in the year ending 31st March 1927.

Statement showing income-tax collected from sources other than companies, registered

Serial No.	Name of Province.	Collections on account of— Salaries. Income.	Salaries. Tax collected.	Additions regarding collections on account of salaries of previous year due through difference in rate or through short collections at the same rate. Tax collected.	Income of Hindu undivided families. Income.	Income of Hindu undivided families. Tax collected.	All income other than income shown in return No. III, and in preceding columns of this return (to include cases under section 34, also cases in which income and tax are enhanced on appeal after collection of the original demand, also additions for extra collections during the year on account of excess allowances originally granted for insurance premia, etc.). Income.	All income other than income shown in return No. III, etc. Tax collected.	Gross total of collections. Income (columns 3, 6 and 8).	Gross total of collections. Tax collected (columns 4, 5, 7 and 9).
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Madras	5,14,50,169	20,69,932	1,53,031	4,07,00,771	19,99,869	13,38,60,347	56,61,484	22,60,11,287	98,84,316
2	Bombay	13,26,69,817	49,29,364	1,37,311	4,19,92,923	20,63,112	21,45,61,236	107,87,226	38,92,23,976	1,79,17,013
3	Bengal	12,27,88,744	51,45,399	7,50,700	1,81,85 541	9,72,030	13,08,28,809	67,40,718	27,18,04,094	1,36,08,847
4	United Provinces	3,85,35,686	15,35,950	1,09,206	3,73,26,237	15,01,565	4,19,40,848	16,27,381	11,78,02,771	47,74,102
5	Punjab	2,90,45,598	11,77,398	47,785	4,06,44,798	15,97,713	7,00,88,875	29,99,555	13,98,29,271	58,22,451
6	Burma	6,47,59,449	25,57,807	1,05,430	1,16,98,146	9,37,793	10,32,60 531	57,99,106	17,97,18,126	94,00,136
7	Bihar and Orissa	2,75,97,203	11,05,296	97,619	1,98,61,167	9,80,022	4,35,88,410	20,64,461	9,10,46,780	42,47,398
8	Central Provinces and Berar	1,58,63,546	5,71,691	66,146	2,68,64,954	11,43,007	3,12,49 926	12,04 331	7,39,78,426	29,85,175
9	Assam	2,23,77,007	9,94,057	1,06,944	5,65,612	27,681	1,31,11,342	5,28,574	3,60,63,961	16,57,256
10	North-West Frontier Province.	38,53,099	1,64,122	3,949	82,66,195	3,58,854	84,63,962	3,92,058	2 ,05,83,256	9,18,983
11	Delhi	1,31,07,362	6,51,260	..	13,66,009	1,11,015	1,22,57,347	5,75,650	2,67,30,718	13,37,925
12	Ajmer-Merwara	1,10,476	3,849	352	2,50,902	23,230	23,70,642	81,067	27,32,020	1,08,498
13	Baluchistan	2,30,760	7,350	4,215	3,288	86	14,43,648	55,106	16,77,696	66,757
14	Coorg	4,61,975	17,212	587	..	..	2,36,434	7,124	6,98,409	24,923
15	Mount Abu	14,330	392	..	..	..	73,950	3,845	88,280	4,237
16	Accountant General, Central Revenues.	1,10,79,121	4,70,648	..	..	..	..	..	1,10,79,121	4,70,648
17	Indo European Telegraph Department	4,30,152	15,769	..	..	..	..	..	4,30,152	15,769
18	Indo Posts and Telegraph Department.	1,53,18,337	4,70,310	..	..	..	..	..	1,53,18,337	4,70,310
19	Accountant General, Railways	4,07,83,604	13,55,884	..	..	..	..	..	4,07,83,604	13,55,884
20	Army, Military, Works, and Marine Department.	9,86,60,709	39,71,086	..	..	..	..	..	9,86,60,709	39,71,086
21	Audit Officer, Indian Stores Department.	12,50,000	46,239	..	..	..	..	..	12,50,000	46,239
22	Civil and Military Station, Bangalore.	11,47,459	47,441	6,570	6,06,603	20,144	17,00,011	64,587	34,54,073	1,38,742
	TOTAL	69,15,85,603	2,73,08,456	15,89,845	24,83,33,146	1,17,36,121	80,90,36,318	3,85,92,273	1,74,89,55,067	7,92,26,695

* Includes Rs. 84,067 as unpaid refunds of the year under review.

No. IV.

firms and interest on securities in the various province in the year ending 31st March 1927.

DEDUCTIONS.				Net assessed income-tax collected.		Add excess collections and miscellaneous.	Add penalties (actual collections).	TOTAL.	Add + (or deduct—) net recoveries (or refunds) on account of adjustment under section 19 and other refunds in 1926-27.	Net total.	Number of assessees.
On account of refunds—(a) in cash— (1) due to total refund of tax paid after collections, (2) due through sections 30 and 32 or section 35. and (b) in cash or otherwise due on account of insurance premia, etc.		Due through section 17.	Deductions regarding collections on account of salaries of previous year due through difference in rate or through excess collections at the same rate.								
Income.	Tax deducted.	Tax abated.	Tax deducted.	Income (column 10 *minus* column 12).	Tax collected (column 11 *minus* columns 13,14 and 15).	Amount collected.	Amount collected.	Amount collected (columns 17, 18 and 19)			
12	13	14	15	16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
97,77,548	4,88,852	34,957	21,640	21,62,33,739	93,38,867	64,865	1,01,282	95,05,014	..	95,05,014	38,216
1,35,03,418	7,94,005	1,52,171	24,377	37,57,20,558	1,69,46,460	*1,08,237	71,578	1,71,26,275	—1,09,653	1,70,16,622	67,515
83,65,297	5,00,774	1,00,267	74,093	26,34,38,797	1,29,33,714	12,093	29,054	1,29,74,860	..	1,29,74,860	42,036
38,86,633	1,98,934	13,375	24,251	11,39,16,138	45,37,542	7,212	37,551	45,82,305	—11,354	45,70,951	23,613
69,46,731	4,02,117	51,695	2,891	13,28,82,540	53,65,748	17,104	78,431	54,61,283	..	54,61,283	25,733
19,87,818	1,21,243	90,975	68,802	17,77,30,308	91,19,116	14,710	24,751	91,58,577	—11,527	91,47,050	25,774
65,29,249	4,44,987	32,798	7,956	8,45,17,531	37,61,657	50,755	26,595	38,39,007	—218	38,38,789	13,961
39,27,413	2,34,057	12,849	9,410	7,00,51,013	27,28,859	730	28,632	27,58,221	..	27,58,221	13,321
9,29,467	42,735	17,641	7,583	3,51,24,494	15,89,297	1,883	3,735	15,94,915	—110	15,94,805	5,540
5,50,303	23,053	10,770	15	2,00,32,953	8,85,145	1,391	20,648	9,07,184	..	9,07,184	4,066
16,75,007	83,097	6,198	1,749	2,50,55,711	12,46,881	680	9,052	12,56,613	..	12,56,613	3,521
45,485	4,130	809	..	26,86,535	1,03,559	5,324	431	1,09,314	..	1,09,314	652
53,880	1,775	1,693	510	16,23,816	62,779	265	625	63,669	..	63,669	336
30,785	1,124	235	25	6,67,624	23,539	117	69	23,725	..	23,725	135
1,701	183	..	..	86,579	4,054	..	..	4,054	..	4,054	19
..	..	..	..	1,10,79,121	4,70,648	..	..	4,70,648	..	4,70,648	1,636
..	..	..	..	4,30,152	15,769	..	..	15,769	..	15,769	106
..	..	..	..	1,53,18,337	4,70,310	..	..	4,70,310	..	4,70,310	4,485
..	..	..	..	4,07,83,604	13,55,884	..	..	13,55,884	..	13,55,884	13,045
..	..	..	..	9,86,60,709	39,71,086	..	..	39,71,086	..	39,71,086	16,134
..	..	..	..	12,50,000	46,239	..	..	46,239	..	46,239	209
2,18,829	10,046	231	2	32,38,244	1,28,463	834	1,239	1,30,536	..	1,30,536	777
5,84,29,564	33,51,112	5,26,664	2,43,304	1,69,05,25,503	7,51,05,615	2,86,200	4,33,673	7,58,25,488	—1,32,862	7,56,92,626	3,00,972

RETURN No. IV-A.

Classification of grades of income-tax collected from sources other than Companies, Registered firms and interest on securities in the year ending 31st March 1927.

Classification of grades of income-tax collected from sources other than Companies,

Serial No.	Grade of income.	COLLECTIONS ON ACCOUNT OF— Salaries.		Additions regarding collections on account of salaries of previous year due to difference in rate.	Income of Hindu undivided families.		All income other than income shown in return No. III and in preceding columns of this return (to include cases under section 34, also cases in which income and tax are enhanced on appeal after collection of the original demand, also additions for extra collections during the year on account of excess allowances originally granted for insurance premia, etc.).	
		Income.	Tax collected.	Tax-collected.	Income.	Tax-collected.	Income.	Tax-collected.
1	2	3	4	5	6	7	8	9
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499 . .	6,63,64,903	17,39,342	49,723	1,79,68,947	4,68,527	5,41,48,054	14,06,928
II	2,500 „ 2,999 . . .	4,39,27,463	11,50,534	24,698	1,35,43,214	3,52,149	4,02,48,824	10,44,433
III	3,000 „ 3,499 . . .	4,06,29,654	10,72,541	19,556	1,40,62,447	3,66,835	4,14,97,307	10,77,792
IV	3,500 „ 4,999 . . .	8,92,61,364	23,90,101	46,199	3,11,43,481	8,11,899	9,22,06,587	23,95,218
V	5,000 „ 7,499 . . .	10,19,63,223	32,36,440	1,03,952	3,59,52,917	11.27,715	11,21,80,865	34,99,051
VI	7,500 „ 9,999 . . .	7,45,34,199	24,28,544	63,390	2,26,26,100	7,10,671	7,62,24,882	23,94,327
VII	10,000 „ 12,499 . . .	5,70,64,774	26,33,468	1,77,634	1,74,49.825	8,13,469	5,84,42,788	27,45,894
VIII	12,500 „ 14,999 . . .	3,95,11,496	18,47,073	78,710	93,99,430	4,40,222	3,35,97,521	15,63,798
IX	15,000 „ 19,999 . . .	5,73,64,577	27,29,752	1,10,154	1,45,56,337	6,86,729	5,71,60,056	26,83,362
X	20,000 „ 24,999 . . .	3,92,34,323	23,91,267	1,83,388	1,06,50,766	6,69,117	4,09,03,736	25,36,631
XI	25,000 „ 29,999 . . .	2,45,55,565	15,12,155	90,459	73,21,211	4,60,340	3,09,43,109	19,26,017
XII	30,000 „ 39,999 . .	2,40,97,819	18,14,109	2,02,238	1,05,87,750	8,26,120	3,98,39,151	30,87,289
XIII	40,000 „ 49,999 . . .	1,02,41,069	8,81,936	1,35,726	61,07,777	5,60,331	2,57,86,628	24,07,441
XIV	50,000 and over . . .	1,35,58,603	11,88,218	3,02,222	3,69,62,944	34,41,997	10,57,17,407	98,22,933
XV	Unclassified	92,76,571	2,92,976	1,796	..	..	39,403	1,161
	TOTAL .	69,15,85,603	2,73,08,456	15,89,845	24,83,33,146	1,17,36,121	80,90,36,318	3,85,92,273

No. IV-A.

registered firms and interest on securities in the year ending 31st March 1927.

Gross total of collections.		DEDUCTIONS.				Net income and tax collected.		Number of assessees.	REMARKS.
		On account of refunds— (a) in cash— (1) due to total refund of tax paid after collection, (2) due through section 30 or section 32 or section 35, and (b) in cash or otherwise— due on account of insurance premia, etc.		Due through section 17.	Deductions regarding collections on account of salaries of previous year due to difference in rate.				
Income (Columns 3, 6 and 8).	Tax collected (Columns 4, 5, 7 and 9).	Income.	Tax deducted.	Tax abated.	Tax deducted.	Income (Column 10 *minus* Column 12).	Tax collected. (Column 11 *minus* columns 13, 14 and 15).		
10	11	12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
13,84,81,904	36,64,520	52,09,078	1,44,437	97,481	25,106	13,32,72,826	33,97,496	69,063	
9,77,19,501	25,71,812	22,15,318	62,623	1,919	6,498	9,55,04,183	25,00,772	36,629	
9,61,89,408	25,36,724	22,35,159	64,143	1,995	6,247	9,39,54,249	24,64,339	30,235	
21,26,11,432	56,43,417	45,20,468	1,25,860	3,672	20,201	20,80,90,964	54,93,684	53,006	
25,00,97,005	79,67,158	58,10,686	2,06,535	47,836	31,743	24,42,86,319	76,81,044	43,602	
17,33,85,181	55,96,932	45,14,307	1,55,969	1,456	42 149	16,88,70,874	53,97,358	21,027	
13,30,57,387	63,70,465	40,74,350	1,96,783	1,61,789	17,112	12,89,83,037	59,94,781	13,408	
8,25,08,447	39,29,803	26,71,164	1,28,993	1,577	12,701	7,98,37,283	37,86,532	6,840	
12,90,80,970	62,09,997	42,10,539	2,16,852	2,802	26,316	12,48,70,431	59,64,027	8,407	
9,07,88,825	57,80,403	33,16,269	2,14,027	95,304	18,954	8,74,72,556	54,52,118	4,859	
6,28,96,885	39,88,971	25,09,173	1,64,296	216	11,942	6,03,10,712	38,12,517	2,781	
7,45,24,720	59,29,756	32,56,411	2,61,787	61,998	6,335	7,12,68,309	55,99,636	2,755	
4,21,35,474	39,85,434	20,79,243	1,91,726	41,423	1.481	4,00,56,231	37,50,804	1,281	
15,62,38,954	1,47,55,370	1,15,35,810	12,05,794	7,196	3,736	14,47,03,144	1,35,38,644	2,405	
93,15,974	2,95,933	2,71,589	11,287	..	12,783	90,44,385	2,71,863	4,674	
1,74,89,55,067	7,92,26,695	5,84,29,564	33,51,112	5,26,664	2,43,304	1,69,05,25,503	7,51,05,615	3,00,972	

TOTAL .	7,51,05,615
Add—Excess collections and miscellaneous	2,02,133
Add—Penalties (actual collections)	4,33,673
TOTAL .	7,57,41,421
Add—Unpaid refunds of the year under review	84,067
Deduct—Other refunds	—11,855
Deduct—Refunds under section 49	—11,354
Deduct—Refunds paid on account of the previous year	—1,09,653
NET TOTAL .	7,56,92,626

RETURN No. IV-B.

Classification by Provinces of the number of assessees shown in Return No. IV according to grades.

Serial No.	Grades of income.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	North West Frontier Province.	Delhi.	Ajmer-Merwara.	Baluchistan.	Coorg.	Mount Abu.	Civil and Military Station, Bangalore.	India Central.	TOTAL.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Rs. Rs.																		
I	2,000 to 2,499	6,974	19,005	6,981	5,917	5,386	6,713	3,042	3,179	1,113	982	746	225	97	41	10	126	8,526	69,063
II	2,500 ,, 2,999	4,520	7,836	4,460	3,163	3,472	3,035	1,488	1,756	539	573	401	70	40	20	2	102	5,152	36,629
III	3,000 ,, 3,499	3,874	6,469	3,901	2,515	2,801	2,465	1,447	1,481	514	471	364	79	38	10	1	79	3,726	30,235
IV	3,500 ,, 4,999	7,251	11,186	6,927	4,395	4,845	4,045	2,608	2,591	1,046	697	579	107	50	18	2	150	6,509	53,006
V	5,000 ,, 7,499	6,325	9,243	6,240	3,184	4,387	3,192	2,206	1,913	923	563	493	81	50	20	2	153	4,627	43,602
VI	7,500 ,, 9,999	3,123	4,220	3,572	1,504	1,587	1,782	1,069	933	463	247	370	40	22	8	1	67	2,019	21,027
VII	10,000 ,, 12,499	1,829	2,932	1,929	725	1,169	1,125	650	523	299	216	205	20	21	5	..	33	1,727	13,408
VIII	12,500 ,, 14,999	985	1,407	1,061	378	578	695	313	240	149	76	93	9	6	3	..	15	832	6,840
IX	15,000 ,, 19,999	1,225	1,767	1,397	433	563	898	384	298	201	90	120	9	2	3	..	18	999	8,407
X	20,000 ,, 24,999	723	1,072	732	219	386	509	231	148	124	70	79	5	3	2	..	15	541	4,859
XI	25,000 ,, 29,999	456	650	435	145	156	306	118	102	66	17	58	2	3	..	1	11	255	2,781
XII	30,000 ,, 39,999	468	657	457	156	171	388	120	71	69	33	54	2	4	..	..	3	102	2,755
XIII	40,000 ,, 49,999	176	363	223	60	68	224	69	30	14	8	17	1	..	..	..	3	25	1,281
XIV	50,000 and over	287	708	532	98	148	397	89	56	20	23	39	2	..	..	..	2	4	2,405
XV	Unclassified	..	..	3,189	721	16	..	127	..	..	..	3	..	..	..	..	..	618	4,674
	TOTAL .	38,216	67,515	42,036	23,613	25,733	25,774	13,961	13,321	5,540	4,066	3,621	652	336	130	19	777	35,662	3,00,972

RETURN

Statement showing income-tax collected from sources other than Companies, Registered

Year.	COLLECTIONS ON ACCOUNT OF—							Gross total of collections.	
	Salaries.		Additions regarding collections on account of salaries of previous year due through difference in rate or through short collections at the same rate.	Income of Hindu undivided families.		All income other than income shown in Return No. III, and in preceding columns of this return (to include cases under section 34, also cases in which income and tax are enhanced on appeal after collection of the original demand, also additions for extra collections during the year on account of excess allowances originally granted for insurance premia, etc.).			
	Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income (columns 2, 5 and 7).	Tax collected (columns 3, 4, 6 and 8).
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1923-24 . . .	62,26,86,349	2,47,16,424	7,87,658	14,09,85,385	69,97,463	98,31,58,924	4,69,14,570	1,74,68,30,658	7,94,16,115
1924-25 . . .	62,87,89,099	2,48,18,805	11,32,949	15,10,87,747	77,67,789	88,14,84,685	4,17,15,632	1,66,13,61,531	7,54,35,175
1925-26 . . .	66,65,21,331	2,64,35,767	15,64,343	18,38,74,864	89,65,018	86,15,80,230	4,27,29,547	1,71,19,76,425	7,76,94,671
1926-27 . . .	69,15,85,603	2,73,08,456	15,89.845	24,83,33,146	1,17,36,121	80,90,36,318	3,85,92,273	1,74,89,55,067	7,92,26,695

No. IV-C.

firms and interest on securities in the years 1923-24 to 1926-27.

DEDUCTIONS.											
On account of refunds— (a) in cash— (1) due to total refund of tax paid after collections, (2) due through sections 30 and 32 or section 35, and (b) in cash or otherwise due on account of insurance premia, etc.		Due through section 17.	Deductions regarding collections on account of salaries of previous year due through difference in rate or through excess collections at the same rate.	Net assessed income-tax collected.		*Add* excess collections and miscellaneous.	*Add* penalties (actual collections).	TOTAL.	*Add* + (or deduct —) net recoveries (or refunds) on account of adjustment.	Net Total.	Number of assessees.
Income.	Tax deducted.	Tax abated.	Tax deducted.	Income (column 9 *minus* column 11).	Tax collected (column 10 *minus* columns 12, 13 and 14).	Amount collected.	Amount collected.	Amount collected (columns 16, 17 and 18).	Tax collected or deducted.	Amount collected (column 19 *plus* or *minus* column 20).	
11	12	13	14	15	16	17	18	19	20	21	22
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
9,26,27,712	51,25,103	5,33,048	1,62,274	1,65,42,02,946	7,35,95,690	2,12,593	4,32,988	7,42,41,271	+5,98,201	7,48,39,472	2,83,883
5,67,46,575	31,49,207	4,96,082	2,82,831	1,60,46,14,956	7,15,07,055	3,85,732	3,97,087	7,22,89,874	—1,05,732	7,21,84,145	2,91,348
5,61,70,347	30,45,011	5,12,409	2,59,919	1,65,58,06,078	7,38,77,333	2,01,304	3,72,794	7,44,51,431	—54,630	7,43,96,801	2,93,918
5,84,29,564	33,51,112	5,26,664	2,43,304	1,69,05,25,503	7,51,05,615	2,86,200	4,33,673	7,58,25,488	—1,32,862	7,56,92,626	3,00,972

RETURN No. IV-D.

Statement showing the number of assessees shown in Return No. IV according to the grades for the year 1923-24 to 1926-27.

Year.	2,000 to 2,499.	2,500 to 2,999.	3,000 to 3,499.	3,500 to 4,999.	5,000 to 7,499.	7,500 to 9,999.	10,000 to 12,499.	12,500 to 14,999.	15,000 to 19,999.	20,000 to 24,999.	25,000 to 29,999.	30,000 to 39,999.	40,000 to 49,999.	50,000 and over.	Unclassified.	TOTAL.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1923-24	69,711	35,450	29,358	46,078	39,306	18,831	12,170	5,995	7,447	4,272	2,350	2,508	1,759	2,963	5,685	2,83,883
1924-25	67,866	36,753	30,025	49,373	43,806	19,872	12,677	6,263	7,645	4,369	2,333	2,449	1,299	2,498	4,120	2,91,348
1925-26	66,944	36,742	30,379	50,458	42,357	20,694	13,246	6,471	8,624	4,589	2,492	2,707	1,282	2,389	4,544	2,93,918
1926-27	69,063	36,629	30,235	53,006	43,602	21,027	13,408	6,840	8,407	4,859	2,781	2,755	1,281	2,405	4,674	3,00,972

RETURN No. V.

Statement showing collection of super-tax in the various Provinces in the year ending 31st March 1927.

Serial No.	Name of Province.	Collection from Individuals.		Collection from Companies.		Collection from Unregistered Firms.		Collection from Hindu Undivided Families.		Total Collections.		Refunds.	Net collections.	*Add*—Excess collections and miscellaneous.	*Add*—Penalties (Actual collections).	Total.	*Add*—On account of unpaid refunds.	Net Total.
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
			Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Madras	106	4,80,735	52	12,44,545	29	55,082	38	1,51,082	225	19,31,444	44,800	18,86,644	1,612	..	18,88,256	..	18,88,256
2	Bombay	466	34,44,107	202	36,80,083	81	2,63,006	73	4,65,735	822	78,52,931	*6,41,641	72,11,290	9	633	72,11,932	26,142	72,38,074
3	Bengal	519	98,88,140	381	1,26,19,960	91	20,81,247	35	88,683	1,026	2,46,78,030	55,137	2,46,22,893	51,535	185	2,46,74,613	..	2,46,74,613
4	United Provinces	46	3,87,109	23	10,76,916	6	6,450	18	48,758	93	15,19,233	47,668	14,71,565	..	30	14,71,595	..	14,71,595
5	Punjab	53	1,52,928	20	3,64,059	32	49,525	14	89,992	119	6,56,504	66,452	5,90,052	2	..	5,90,054	..	5,90,054
6	Burma	204	6,72,493	52	52,19,466	124	6,48,142	38	1,06,355	418	66,46,456	1,25,127	65,21,329	618	..	65,21,947	..	65,21,947
7	Bihar and Orissa	52	14,38,310	2	1,827	11	14,991	5	6,14,124	70	20,69,252	2,53,907	18,15,345	11,093	..	18,26,438	..	18,26,438
8	Central Provinces and Berar	18	92,693	8	5,18,965	6	5,933	13	2,44,397	45	8,61,988	1,10,576	7,51,412	..	..	7,51,412	..	7,51,412
9	Assam	21	27,697	99	6,90,205	2	7,072	..	..	122	7,24,974	532	7,24,442	3,594	..	7,28,036	..	7,28,036
10	Delhi	24	39,759	4	65,593	6	21,264	7	37,880	41	1,64,496	8,177	1,56,319	..	30	1,56,349	..	1,56,349
11	Baluchistan	..	..	1	21,638	..	..	..	..	1	21,638	..	21,638	..	..	21,638	..	21,638
12	North-West Frontier Province.	10	63,904	..	..	1	2,500	7	31,348	18	97,752	..	97,752	..	..	97,752	..	97,752
13	Mount Abu	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14	Ajmer-Merwara	..	..	1	16,210	..	..	3	19,768	4	35,978	..	35,978	..	..	35,978	..	35,978
15	Civil and Military Station, Bangalore.	2	990	3	53,001	..	..	..	..	5	53,991	..	53,991	..	..	53,991	..	53,991
	Total	1,521	1,66,88,865	848	2,55,72,468	389	31,55,212	251	18,98,122	3,009	4,73,14,667	3,54,017	4,59,60,650	68,463	878	4,60,29,991	26,142	4,60,56,133

* Includes Rs. 11,811 as unpaid refunds for the previous year paid during the year.

RETURN No. V-A.

Statement showing collections of super-tax by grades in the year ending 31st March 1927.

Class.	Amount of income.	Collection from Individuals.		Collections from Companies.		Collection from Unregistered Firms.		Collection from Hindu Undivided Families.		Total Collections.		Refunds.	Net collections.
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs. Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.
I	50,001 to 1,00,000	1,030	12,25,582	273	3,95,386	316	3,49,199	110	92,523	1,729	20,62,690	1,30,236	19,32,454
II	1,00,001 " 1,50,000	229	11,97,260	136	6,49,500	43	2,16,265	82	2,58,217	490	23,21,242	69,174	22,52,068
III	1,50,001 " 2,00,000	108	11,54,960	76	5,63,344	11	1,30,595	31	2,17,542	226	20,66,440	68,536	19,97,904
IV	2,00,001 " 2,50,000	50	8,97,850	57	6,44,032	7	1,21,752	16	1,91,676	130	18,55,310	44,088	18,11,222
V	2,50,001 " 3,00,000	22	6,32,073	30	4,27,728	3	78,531	4	93,037	59	12,31,369	29,055	12,02,314
VI	3,00,001 " 3,50,000	28	9,60,775	38	6,70,476	4	1,48,213	3	1,22,315	73	19,01,779	51,864	18,49,915
VII	3,50,001 " 4,00,000	20	9,28,424	28	5,41,836	..	..	..	..	48	14,70,260	29,500	14,40,760
VIII	4,00,001 " 4,50,000	3	1,81,798	18	4,23,124	1	22,966	1	20,996	23	6,48,884	6,495	6,42,389
IX	4,50,001 " 5,00,000	6	2,76,517	19	5,30,373	1	84,375	1	66,354	27	9,57,619	30,165	9,27,454
X	5,00,001 and more	25	92,33,626	173	2,07,26,669	3	20,03,316	3	8,35,463	204	3,27,99,074	8,83,093	3,19,15,981
	TOTAL	1,521	1,68,88,865	848	2,55,72,468	389	31,55,212	251	18,98,122	3,009	4,73,14,667	*3,42,206	4,59,72,461

Add—Excess collections and miscellaneous	68,463
Add—Penalties (actual collections)	878
TOTAL	4,60,41,802
Add—On account of unpaid refunds	26,142
NET TOTAL	4,60,67,944

* Includes Rs. 11,811 as unpaid refunds for the previous year paid during the year.

RETURN No. V-B.

Statement showing collections of super-tax for the years 1923-24 to 1926-27.

Year.	Collection from individuals.		Collection from companies.		Collection from unregistered firms.		Collection from Hindu undivided families.		Total collections.		Refunds.	Net collections.	*Add*—Excess collections and miscellaneous.	*Add*—Penalties (Actual collections).	Total.	*Add* + (or *deduct*—) net recoveries or refunds on account of adjustment.	Net Total.
	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1923-24 . . .	1,546	2,18,20,473	944	3,26,91,414	422	36,80,814	264	30,58,540	3,176	6,12,51,241	30,91,891	5,81,59,350	2,42,605	5,997	5,84,07,952	—5,81,606	5,78,26,346
1924-25	1,527	1,63,47,410	908	2,62,95,667	381	31,95,359	277	24,62,398	3,093	4,83,00,834	11,56,267	4,71,44,567	57,508	1,586	4,72,03,661	+17,902	4,72,21,563
1925-26	1,380	1,47,27,440	889	2,75,63,337	409	28,81,648	278	19,62,223	2,957	4,71,34,648	9,24,957	4,62,09,691	43,589	3,700	4,62,56,980	+11,810	4,62,68,790
1926-27	1,521	1,66,88,865	848	2,55,72,468	389	31,55,212	251	18,98,122	3,009	4,73,14,667	3,54,017	4,59,60,650	68,463	878	4,60,29,991	+26,142	4,60,56,133

RETURN No. VI.

Classified statement of receipts of super-tax in the year ending 31st March 1927.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	40	17,58,804	203	8,99,013	243	26,57,817
2	Buildings and land	14	1,29,857	49	2,16,171	63	3,46,028
3	Chemical	2	22,760	5	30,540	7	53,300
4	Cotton spinning and weaving	61	12,40,224	1	1,875	62	12,42,099
5	Cotton pressing, ginning and cleaning	13	1,41,453	28	43,317	41	1,84,770
6	Engineering	34	4,77,545	10	52,820	44	5,30,365
7	Flour mills	6	53,500	..	..	6	53,500
8	Insurance—Fire, Marine and Life	48	6,02,425	1	4,336	49	6,06,761
9	Iron and steel works	2	3,161	4	45,556	6	48,717
10	Jute spinning and weaving	55	37,29,672	4	3,28,073	59	40,57,745
11	Jute pressing	4	51,372	2	2,607	6	53,979
12	Landing, shipping and warehousing	7	1,68,578	2	6,615	9	1,75,193
13	Mining, coal	52	9,28,588	6	1,38,679	58	10,67,267
14	Mining, other minerals including petroleum	21	51,82,994	6	89,903	27	52,72,897
15	Paper mills	1	209	..	..	1	209
16	Printing and publishing	11	56,604	9	22,383	20	78,987
17	Steam navigation—Ocean	2	36,327	..	..	2	36,327
18	Steam navigation—River	7	4,79,949	1	665	8	4,80,614
19	Railway	42	23,79,269	..	..	42	23,79,269
20	Tanneries and leather work	1	35	15	38,809	16	38,844
21	Tramways	8	5,12,829	..	..	8	5,12,829
22	Woollen mills	..	..	..	..	..	..
23	Others	422	79,38,799	1,810	1,97,54,685	2,232	2,76 93,484
	Total	853	2,58,94,954	2,156	2,16,76,047	3,009	4,75,71,001

RETURN No. VII.

Statement showing the number of appeals filed before the Commissioners of Income-tax and Assistant Commissioners and references to High Courts under sections 30 (1), 32 (1) and 33 in the various Provinces during 1926-27.

District or Circle.	Number of assessees at close of previous year.	Number of assessees at end of year under review.	Appeals under section 30 (1). Number filed during year.	Appeals under section 30 (1). Number disposed of (including arrears of last year).	Appeals under section 30 (1). Number successful.	Appeals under section 32 (1). Number filed during year.	Appeals under section 32 (1). Number disposed of (including arrears of last year).	Appeals under section 32 (1). Number successful.	Cases of review under section 33. Number taken up during year.	Cases of review under section 33. Number disposed of (including arrears of last year).	Cases of review under section 33. Number of orders modified.	Reference to High Court under section 66. Number	Reference to High Court under section 66. Number successful.	Result of appeals, reviews and references. Increase.	Result of appeals, reviews and references. Decrease.	Number of cases of imposition of penalty under section 46 (1).	Number of cases in which recovery was made under section 46 (2), (3), (5).	Prosecutions. Number.	Prosecutions. Number successful.	Amount remitted as irrecoverable. Out of arrears.	Amount remitted as irrecoverable. Out of demand of year under review.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
														Rs.	Rs.					Rs.	Rs.
1. Madras	45,080	49,024	3,692	3,636	1,631	10	10	3	261	262	41	14	4	19,632	5,89,772	3,152	918	10	8	20,035	2,383
2. Bombay	66,797	65,488	6,295	5,980	3,239	8	7	6	500	494	179	..	..	51,176	11,40,339	5,126	1,762	..	..	80,241	10,303
3. Bengal	54,890	56,426	1,324	1,373	707	2	1	1	175	165	50	4	1	2,275	2,90,862	1,480	1,090	3	2	42,733	1,223
4. United Provinces	25,153	24,060	1,044	1,021	388	5	4	3	50	45	22	2	1	3,080	1,39,476	2,207	1,076	5	5	8,497	945
5. Punjab	27,842	30,678	2,561	2,357	845	3	2	1	483	609	234	3	2	10,067	2,44,199	2,106	1,624	3	3	13,222	696
6 Burma	27,865	31,111	861	652	157	13	9	5	191	193	69	1	..	13,906	2,20,043	368	374	..	..	54,006	5,716
7. Bihar and Orissa	16,659	17,422	1,435	1,485	504	6	7	3	385	372	167	4	1	12,688	1,08,571	1,642	938	1	1	27,526	438
8. Central Provinces and Berar.	12,144	13,425	1,582	1,224	807	3	3	1	120	119	67	3	..	3,622	3,04,843	340	248	1	1	1,679	348
9. Assam	5,647	5,722	131	133	42	..	..	..	2	3	..	..	..	..	4,679	158	99	1	1	678	98
10. Delhi	4,291	5,836	252	280	50	..	..	..	48	34	9	2	..	162	38,909	587	133	..	..	3,401	91
11. Coorg	131	133	..	2	..	..	..	..	..	..	..	..	..	..	..	28	..	..	..	646	..
12. Mount Abu	59	19	1	1	1	..	..	..	..	..	..	..	..	..	28	..	..	..	..	..	..
13. N.-W.F. Province	3,324	3,526	429	414	128	1	..	..	139	138	26	2	1	390	9,669	303	161	5	4	2,065	72
14. Baluchistan	340	372	..	..	..	17	12	4	..	..	..	..	..	..	1,492	25	27	..	..	..	..
15. Ajmer Merwara	547	658	15	22	11	..	..	..	..	..	..	..	..	..	1,399	..	..	1	1	..	..
TOTAL	2,90,769	3,03,988	19,622	18,530	8,510	68	55	27	2,354	2,434	855	35	10	1,16,998	30,94,281	17,522	8,450	30	26	2,54,729	22,313

RETURN No. VIII.

Statement showing the number of returns of income filed and the number of returns accepted, etc., in the various Provinces during 1926-27.

Province.	Number of returns of income filed by assessees.	Number of returns accepted as correct.	Number of applications made under section 27 of Income-tax Act, 1922.	Number of successful applications under section 27 of Income-tax Act, 1922.	Number of cases in which accounts were called for from assessees.	Number of cases in which accounts were produced by assessees.	Number of cases in which it was found possible to base the assessment on accounts.
1	2	3	4	5	6	7	8
1. Madras	44,548	11,665	1,867	669	33,408	26,640	18,246
2. Bombay	72,298	15,101	1,606	877	59,763	52,390	30,169
3. Bengal	38,961	14,108	1,629	484	27,941	21,277	15,051
4. United Provinces . . .	25,152	7,505	661	171	19,117	11,453	7,118
5. Punjab	24,695	11,527	1,200	202	23,021	15,752	7,456
6. Burma	20,256	6,942	574	77	11,758	6,310	3,096
7. Bihar and Orissa . . .	11,326	3,201	1,196	292	9,734	6,276	4,379
8. Central Provinces and Berar .	16,512	4,172	545	175	13,036	10,833	8,675
9. Assam	4,783	2,781	165	52	1,620	1,229	585
10. Delhi	5,115	3,331	201	45	2,065	1,566	971
11. Baluchistan	Figures are not available		18	14	Figures are not available		
12. North-West Frontier Province .	2,284	766	96	7	3,164	1,923	930
13. Coorg	184	118	3	2	66	55	45
14. Mount Abu	....	....	....	....	....	....	....
15. Ajmer-Merwara	922	260	22	10	662	662	662
Total .	2,67,036	81,477	9,783	3,077	2,05,355	1,56,366	97,383

RETURN No. IX.

Statement showing collection under " Taxes on Income " for the years 1918-19 to 1925-26.

Name of Province.	1918-19	1919-20		1920-21		1921-22		1922-23		1923-24		1924-25		1925-26	
	Net collections of income-tax and super tax.	Net collections of income-tax and super tax.	Excess profits duty.	Net collections of income-tax and super tax.	Excess profits duty.	Net collections of income-tax and super tax.	Excess profits duty.	Net collections of income-tax and super tax.	Excess profits duty.	Net collections of income-tax and super tax.	Excess profits duty.	Net collections of income-tax and super tax.	Excess profits duty.	Net collections of income-tax and super-tax.	Excess profits duty.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	1,01,30,421	1 22,25,664	21,42,128	1,34,10,094	38,32,284	1,69,48,611	8,24,387	1,32,19,750	3,171	1,70,71,299	..	1,31,48,415	7,950	1,41,38,701	..
Bombay	3,85,66,656	4,10,52,238	2,78,07,499	5,64,93,838	61,58,826	8,25,08,517	11,21,569	7,87,53,268	99,876	5,34,35,749	..	4,03,77,094	..	3,50,49,017	..
Bengal	3,49,19,021	4,29,06,408	5,13,82,284	7,40,00,345	69,56,880	6,52,62,078	5,60,200	3,24,78,781	46,986	6,03,14,480	4,959	5,54,59,155	14,778	5,93,59,514	800
United Provinces . . .	71,67,017	69,07,687	32,76,758	81,01,608	7,25,654	1,21,76,192	28,323	98,32,271	..	89,17,135	..	78,87,089	..	80,53,797	..
Punjab	39,73,336	46,88,168	6,94,035	37,71,373	4,23,648	56,60,421	51,453	75,54,302	..	76,19,883	628	60,67,102	..	65,23,275	..
Burma	78,12,576	95,53,349	39,23,846	1,57,98,272	2,85,277	1,50,74,902	..	1,55,08,033	..	1,48,22,749	13,669	1,78,33,452	..	1,86,39,974	..
Bihar and Orissa . . .	27,45,020	32,88,999	2,24,608	33,60,170	30,726	40,72,389	13,881	58,82,328	..	47,36,685	..	41,46,926	..	37,05,441	..
Central Provinces and Berar .	18,70,046	27,90,698	26,68,908	32,36,120	..	56,52,984	..	59,92,853	..	57,82,887	..	50,85,167	..	38,14,187	..
Assam	8,38,316	7,45,446	20,124	10,11,737	1,406	8,35,879	..	9,16,178	..	14,37,366	..	23,79,560	..	19,04,040	..
Minor Provinces and India General	70,91,578	79,02,029	1,40,304	92,74,859	4,01,205	1,09,32,282	30,755	1,11,06,688	..	1,07,54,869	..	98,78,955	..	1,06,31,125	..
TOTAL .	11,51,13,987	13,20,60,686	9,22,80,494	19,03,58,416	1,88,15,906	21,91,24,255	26,30,568	18,12,94,452	1,50,033	18,48,93,102	19,256	16,22,62,917	22,728	16,18,19,071	800

RETURN No. III.

Classification of income-tax collected in the Madras Province in the year ending 31st March 1927.

—	Securities of the Government of India or of a Local Government.	Securities other than those of the Government of India or of a Local Government.	Companies.	Registered firms.	TOTAL.
1	2	3	4	5	6
Income assessed where tax has been collected.	23,00,199	2,72,206	2,38,03,996	49,37,348	3,13,13,749
Gross tax collected	2,21,779	26,371	22,78,128	4,66,269	29,92,547
Refunds or rebates—					
at 18 pies per rupee	6,135	851	46,505	3,393	56,884
at 13 pies per rupee	2,906	310	14,567	13,226	31,009
at 12 pies per rupee	4,016	500	19,087	11,191	34,794
at 9 pies per rupee	3,108	154	24,058	21,816	49,136
at 6 pies per rupee	1,864	87	9,463	6,513	17,927
at 3 pies per rupee	397	29	3,139	5,507	9,072
Refunds under section 49	..	..	9,44,810	..	9,44,810
Total refunds or rebates	18,426	1,931	10,61,629	61,646	11,43,632
* Net collections	2,03,353	24,440	12,16,499	4,04,623	18,48,915
Number of assessees (columns 4 and 5 only).	..	..	449	64	513
Number of persons to whom refund or rebate is given.	328	42	2,670	187	3,227

NOTE.—Incomes in respect of refunds granted at the maximum rate of 18 pies in the rupee have not been shown in columns 2 to 6.

* Net collections	18,48,915
Add—Excess collections and miscellaneous	1,100
Add—Penalties (actual collections)	853
TOTAL	18,50,868

RETURN No. III.

Classification of income-tax collected in the Bombay Presidency in the year ending 31st March 1927.

—	Securities of the Government of India or of a Local Government.	Securities other than those of the Government of India or of a Local Government.	Companies.	Registered firms.	TOTAL.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Income assessed where tax has been collected.	2,35,76,795	1,47,82,773	5,49,35,108	1,54,23,702	10,87,18,378
Gross tax collected	20,52,622	13,85,823	(a)51,50,169	14,45,971	1,00,34,585
Refunds or rebates—					
at 18 pies per rupee	(b)2,08,654	1,61,475	(c)9,11,020	84,322	13,65,471
at 13 pies per rupee	18,979	7,874	1,40,395	17,247	1,84,495
at 12 pies per rupee	16,821	7,334	1,58,780	28,117	2,11,052
at 10 pies per rupee	..	..	37,723	..	37,723
at 9 pies per rupee	10,962	10,020	1,48,090	26,171	1,90,243
at 6 pies per rupee	4,329	5,321	54,897	15,403	79,950
at 5 pies per rupee	59	12	492	..	563
at 3 pies per rupee	1,814	848	17,670	11,868	32,200
Total refunds or rebates	2,61,618	1,92,884	14,64,067	1,83,128	21,01,697
Net collections*	17,91,004	11,92,939	36,86,102	12,62,843	79,32,888
Number of assessees (columns 4 and 5 only).	..	..	469	146	615
Number of persons to whom refund or rebate is given.	1,950	1,005	9,942	408	13,305

(a) Excludes collections of Rs. 93,929 received from Bombay, Baroda and Central India Railway, Company.

(b) Includes refund of Rs. 53,583 granted to Local Government on the Bombay Development Loan held by persons totally exempt from payment of income-tax.

(c) Excludes Rs. 53, 226 paid to Bombay, Baroda and Central India Railway, Company, under Section 49.

	Rs.
* Net collections	79,32,888
Add—Excess collections and miscellaneous	20
Add—Penalties (actual collections)	2,995
TOTAL	79,35,903
Add—Unpaid refunds	35,975
Deduct—Paid refunds out of unpaid refunds of previous year	49,517
NET TOTAL	79,22,361

RETURN No. III.

Classification of income-tax collected in the Bengal Province in the year ending 31st March 1927.

—	Securities of the Government of India or of a Local Government.	Securities other than those of the Government of India or of a Local Government.	Companies.	Registered firms.	TOTAL.
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Income assessed where tax has been collected.	7,07,716 0 0	99,99,311 0 0	18,33,91,254 0 0	3,84,89,525 0 0	23,25,87,806 0 0
Gross tax collected	64,730 10 3	9,37,412 0 4	1,71,92,657 1 3	36,08,389 14 0	2,18,03,189 9 10
Refunds or rebates—					
at 3 pies per rupee	8,919 4 0	45 4 0	11,976 13 0	9,872 1 0	25,813 6 0
at 6 pies per rupee	7,611 1 0	1,586 1 0	32,973 8 0	18,206 3 0	60,376 13 0
at 9 pies per rupee	30,622 9 0	2,843 1 0	50,347 4 0	19,303 11 0	1,03,116 9 0
at 12 pies per rupee	32,121 3 0	2,240 6 0	30,139 14 0	6,462 3 0	70,963 10 0
at 13 pies per rupee	21,542 12 0	1,930 12 0	20,953 6 0	2,112 9 0	46,539 7 0
at 18 pies per rupee	96,410 7 0	3,080 4 0	70,019 4 0	11,826 14 0	1,81,336 13 0
under section 49	..	..	34,81,407 2 3	..	34,81,407 2 3
Total refunds or rebates	1,92,227 4 0	11,725 12 0	36,97,817 3 3	67783 9 0	39,69,553 12 3
Net* collections	—1,27,496 9 9	9,25,686 4 4	1,34,94,839 14 0	35,40,606 5 0	1,78,33,635 13 7
Number of assessees (columns 4 and 5 only).	..	..	1,309	104	1,413
Number of persons to whom refund or rebate is given.	2,440	269	1,666	108	4,483

	Rs. A. P.
* Net collections	1,78,33,635 13 7
Add excess collections and miscellaneous	24,190 1 0
Add penalties (actual collections)	189 14 0
TOTAL	1,78,58,015 12 7

RETURN No. III.

Classification of income-tax collected in the United Provinces in the year ending 31st March 1927.

—	Securities of the Government of India or of a Local Government.	Securities other than those of the Government of India or of a Local Government.	Companies.	Registered firms.	TOTAL.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Income assessed where tax has been collected.	15,96,413 (A)	3,03,931 (B)	1,78,00,403	8,22,072	2,05,22,819
Gross tax collected	1,47,940 (A)	28,480 (B)	16,68,790	77,069	19,22,279
Refunds or rebates—					
at 3 pies per rupee	679	15	4,530	835	6,059
at 6 pies per rupee	1,847	62	10,504	842	13,255
at 9 pies per rupee	4,119	345	17,232	5,107	26,803
at 12 pies per rupee	7,414	642	12,267	1,871	22,194
at 13 pies per rupee	8,285	594	11,661	2,098	22,638
at 18 pies per rupee	10,673	82	29,439	7,409	48,344
Refund under section 49	..	..	6,73,437	..	6,73,437
Total refunds or rebates	33,017	2,481	7,59,070	18,162	8,12,730
Net * collections	1,14,923	25,999	9,09,720	58,907	11,09,549
Number of assessees (columns 4 and 5 only).	..	..	123	14	137
Number of persons to whom refund or rebate is given.	757	36	1,002	28	1,823

A.—Includes Rs. 26,904 income and Rs. 799 tax on account of recovery at rates lower than 18 pies.

B.—Includes Rs. 167 income and Rs. 4 tax on account of recovery at rates lower than 18 pies.

* Net collections	11,09,549
Add excess collections and miscellaneous	82
TOTAL	11,09,631

RETURN No. III.

Classification of income-tax collected in the Punjab Province in the year ending 31st March 1927.

—	Securities of the Government of India or of a Local Government.	Securities other than those of the Government of India or of a Local Government.	Companies.	Registered firms.	TOTAL.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Income assessed where tax has been collected.	22,68,512	1,33,258	63,85,003	6,34,595	94,21,368
Gross tax collected . . .	2,12,673	12,493	5,93,280	59,495	8,77,941
Refunds or rebates—					
at 18 pies per rupee .	3,854	22	10,026	3,790	17,692
at 13 pies per rupee .	729	10	2,997	474	4,210
at 12 pies per rupee .	1,210	5	5,564	2,175	8,954
at 9 pies per rupee . .	742	198	5,554	5,600	12,094
at 6 pies per rupee . .	107	184	1,639	3,303	5,233
at 3 pies per rupee . .	231	12	676	487	1,406
Rebates under Section 49 .	..	..	2,12,254	..	2,12,254
Total refunds or rebates .	6,873	431	2,38,710	15,829	2,61,843†
Net* collections . . .	2,05,800	12,062	3,54,570	43,666	6,16,098
Number of assessees (columns 4 and 5 only).	..	..	80	18	98
Number of persons to whom refund or rebate is given.	[illegible]8	10	411	11	540

		Rs.
† Rebates	. . . .	2,28,581
Refunds cashed .	. .	33,262
	TOTAL	2,61,843

		Rs
* Net collections .	. . . . .	6,16,098
Add—Excess collections and miscellaneous	.	10
Add—Penalties (actual collections)	. .	..
	TOTAL .	6,16,108

RETURN No. III.

Classification of income-tax collected in the Burma Province in the year ending 31st March 1927.

—	Securities of the Government of India or of a Local Government.	Securities other than those of the Government of India or of a Local Government.	Companies.	Registered firms.	TOTAL.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Income assessed where tax has been collected.	3,53,425	14,72,599	8,40,13,538	96,51,887	9,54,91,449
Gross tax collected	33,099	1,36,374	78,71,629	9,04,783	89,45,885
Refunds or rebates—					
at 3 pies per rupee	..	..	1,579	11,712	13,291
at 6 pies per rupee	358	30	9,190	16,436	26,014
at 9 pies per rupee	197	..	8,069	31,113	39,379
at 12 pies per rupee	121	..	6,629	12,301	19,051
at 15 pies per rupee	106	..	7,406	2,009	9,521
at 18 pies per rupee	483	314	16,646	319	17,762
Total refunds or rebates	1,265	344	49,519	73,890	1,25,018
Net collections*	31,834	1,36,030	78,22,110	8,30,893	88,20,867
Number of assessees (columns 4 and 5 only).	..	..	160	78	238
Number of persons to whom refund or rebate is given.	21	4	317	119	461

	Rs.
* Net collections	88,20,867
Add excess collections and miscellaneous	49,865
Add penalties (actual collections)	1,367
TOTAL	88,72,099
Less Refunds under section 49	38,46,639
Other Refunds	1,06,883
	49,18,577

RETURN No. III.

Classification of income-tax collected in the Bihar and Orissa Province in the year ending 31st March 1927.

—	Securities of the Government of India or of a Local Government.	Securities other than those of the Government of India or of a Local Government.	Companies.	Registered firms.	TOTAL.
1	2	3	4	5	6
Income assessed where tax has been collected.	3,65,748	1,535	4,89,177	5,82,674	14,39,134
Gross tax collected	34,288	144	42,530	54,626	1,31,588
Refunds or rebates—					
at 3 pies per rupee	394	*Nil*	331	*Nil*	725
at 6 pies per rupee	851	22	923	*Nil*	1,796
at 9 pies per rupee	2,994	187	1,744	*Nil*	4,925
at 12 pies per rupee	2,030	153	2,569	*Nil*	4,752
at 15 pies per rupee	2,361	110	2,392	*Nil*	4,863
at 18 pies per rupee	2,721	262	2,166	1,026	6,175
Total refunds of rebates.	11,351	734	10,125	1,026	23,236
*Net collections	22,937	—590	32,405	53,600	1,08,352
Number of assessees (columns 4 and 5 only).	...	...	56	3	59
Number of persons to whom refund or rebate is given.	233	15	199	2	449

	Rs.
* Net collections	1,08,352
Add—excess collections and miscellaneous	65
,, —penalties (actual collections)	*nil*
TOTAL	1,08,417

RETURN No. III.

Classification of income-tax collected in the Central Provinces and Berar in the year ending 31st March 1927.

	Securities of the Government of India or of a Local Government.	Securities other than those of the Government of India or of a Local Government.	Companies.	Registered firms.	TOTAL.
1	2	3	4	5	6
	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.
Income assessed where tax has been collected.	2,48,958 0	6,065 0	79,58,300 0	6,30,738 0	88,44,061 0
Gross tax collected . .	23,331 4	568 9	7,46,090 0	59,131 3	8,29,121 0
Refunds or rebates—					
at 3 pies per rupee . .	67 9	..	692 15	35 3	795 11
at 6 pies per rupee . .	134 0	..	2,024 5	23 2	2,181 7
at 9 pies per rupee . .	1,440 12	211 7	4,919 8	1,904 4	8,475 15
at 12 pies per rupee . .	975 1	..	6,142 2	7,156 11	14,273
at 13 pies per rupee .	2,108 10	153 9	3,154 6	2,956 1	8,372 10
at 18 pies per rupee .	1,736 11	44 3	5,078 9	8,839 3	15,698 10
Under section 49 . .	..	..	3,40,116 12	..	3 40,116 12
Total refunds or rebates .	6,462 11	409 3	3,62,128 9	20,914 8	3,89,914 15
Net * collections . . .	16,818 9	159 6	3,83,961 7	38,216 11	4,39,206 1
Number of assessees (columns 4 and 5 only).	..	..	30 0	21 0	51 9
Number of persons to whom refund or rebate is given.	182 0	4 0	437 0	55 0	678 0

	Rs. A.
* Net collections	4,39,206 1
Add excess collections and miscellaneous	..
Add penalties actual collections)	148 10
TOTAL	4,39,354 11

RETURN No. III.

Classification of income-tax collected in the Assam Province in the year ending 31st March 1927.

—	Securities of the Government of India or of a Local Government.	Securities other than those of the Government of India or of a Local Government.	Companies.	Registered firms.	TOTAL.
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Income assessed where tax has been collected.	45,624 0 0	3,111 0 0	1,74,50,049 0 0	46,658 0 0	1,75,45,442 0 0
Gross tax collected . .	4,276 7 0	291 11 0	16,35,940 11 0	4,374 0 0	16,44,882 13 0
Refunds or rebates—					
at 3 pies per rupee . .	19 14 0	2 0 0	547 14 0	91 0 0	660 12 0
at 5 pies per rupee . .	..	..	21 0 0	..	21 0 0
at 6 pies per rupee . .	23 10 0	32 0 0	2,204 4 0	..	2,259 14 0
at 9 pies per rupee . .	255 13 0	99 11 0	2,631 7 0	..	2,986 15 0
at 12 pies per rupee . .	130 8 0	..	1,419 12 0	..	1,550 4 0
at 13 pies per rupee . .	404 4 0	..	770 7 0	..	1,174 11 0
at 15 pies per rupee . .	60 0 0	..	20 0 0	..	80 0 0
at 18 pies per rupee . .	482 1 0	35 0 0	1,081 0 0	..	1,598 1 0
under section 49 . .	..	..	5,34,778 10 0	..	5,34,778 10 0
Total refunds or rebates .	1,376 2 0	168 11 0	5,43,474 6 0	91 0 0	5,45,110 3 0
Net* collections . . .	2,900 5 0	123 0 0	10,92,466 5 0	4,283 0 0	10,99,772 10 0
Number of assessees (columns 4 and 5 only).	..	..	185	1	186
Number of persons to whom refund or rebate is given.	63	11	214	1	289

	RS. A. P.
*Net collections	10,99,772 10 0
Add excess collections and miscellaneous	18,707 0 0
Add penalties (actual collections)	..
TOTAL	11,18,479 10 0

RETURN No. III.

Classification of income-tax collected in the North-West Frontier Province in the year ending 31st March 1927.

—	Securities of the Government of India or of a Local Government.	Securities other than those of the Government of India or of a Local Government.	Companies.	Registered firms.	TOTAL.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
ncome assessed where tax has been collected.	35,701	..	54,080	..	89,781
Gross tax collected . .	3,[illegible]47 (*a*)	..	5,070	..	8,417
Refunds or rebates—					
at 18 pies per rupee .	141	..	1,304	..	1,445
at 13 pies per rupee .	52	..	314	..	366
at 9 pies per rupee .	2	..	334	..	336
at 12 pies per rupee .	..	..	238	..	238
at 6 pies per rupee . .	..	..	..	..	..
at 3 pies per rupee . .	..	..	*Nil*	..	*Nil.*
Total refunds or rebates .	195	..	2,190 (*b*)	..	2,385
*Net collections . . .	3,152	..	2,880	..	6,032
Number of assessees (columns 4 and 5 only).	..	..	3	..	3
Number of persons to whom refund or rebate is give .	7	..	27	..	34

(*a*) and (*b*) include 42 on account of rebate.

* Net collections	6,032
Add excess collections and miscellaneous .	..
Add penalties (actual collections) . . .	..
TOTAL	6,032

RETURN No. III.

Classification of income-tax collected in the Delhi Province in the year ending 31st March 1927.

—	Securities of the Government of India or of a Local Government.	Securities other than those of the Government of India or of a Local Government.	Companies.	Registered firms.	TOTAL.
1	2	3	4	5	6
Income assessed where tax has been collected.	1,16,053	..	17,40,720	30,944	18,87,717
Gross tax collected . .	10,880	..	1,63,192	2,901	1,76,973
Refunds or rebates—					
at 18 pies per rupee .	1,627	..	7,300	..	8,927
at 13 pies per rupee .	123	..	821	..	944
at 12 pies per rupee .	32	..	1,638	879	2,549
at 9 pies per rupee . .	..	..	2,856	..	2,856
at 6 pies per rupee . .	11	..	1,916	..	1,927
at 3 pies per rupee . .	..	..	558	..	558
Refunds, section 49 .	..	..	15,314	..	15,314
Total refunds or rebates .	1,793	..	30,403	879	33,075
* Net collections . . .	9,087	..	1,32,789	2,022	1,43,898
Number of assessees (columns 4 and 5 only).	..	..	22	2	24
Number of persons to whom refund or rebate is given.	30	..	77	3	110

* Net collections	1,43,898
Add—Excess collections and miscellaneous	..
Add—Penalties (actual collections)	..
TOTAL .	1,43,898

RETURN No. IV.

Classification of grades of income-tax collected in the Madras Province in the year ending 31st March 1927.

RETUR

Classification of grades of income-tax collected in th

Serial No.	Grade of income.	COLLECTIONS ON ACCOUNT OF— Salaries.		Additions regarding collections on account of salaries of previous year due to difference in rate.	Income of Hindu undivided families.		All income other than income shown in return No. III and in preceding columns of this return (include cases under section 34, also cases in which income and tax are enhanced on appeal after collection of the original demand, also additions for extra collections during the year on account of excess allowances originally granted for insurance prem[illegible] etc.)	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9
	Rs. Rs.							
I	2,000 to 2,499	56,12,389	1,46,437	6,099	15,05,895	39,214	75,36,531	[illegible]
II	2,500 ,, 2,999	32,88,736	85,900	3,893	17,91,579	46,635	75,61,896	[illegible]
III	3,000 ,, 3,499	27,74,907	72,552	2,271	18,99,889	49,474	79,83,342	[illegible]
IV	3,500 ,, 4,999	60,40,959	1,59,210	5,982	44,32,892	1,15,446	1,81,02,346	[illegible]
V	5,000 ,, 7,499	83,67,705	2,62,089	12,968	58,60,690	1,83,236	2,34,72,759	[illegible]
VI	7,500 ,, 9,999	55,64,365	1,74,959	6,851	41,97,119	1,31,177	1,48,40,612	[illegible]
VII	10,000 ,, 12,499	41,00,657	1,89,309	20,578	35,05,916	1,61,175	1,12,13,449	[illegible]
VIII	12,500 ,, 14,999	25,15,706	1,18,042	9,778	17,60,487	82,678	62,24,518	[illegible]
IX	15,000 ,, 19,999	38,95,832	1,83,065	12,202	28,93,301	1,35,927	99,37,200	[illegible]
X	20,000 ,, 24,999	29,22,920	1,82,131	19,185	24,49,042	1,53,173	65,21,250	[illegible]
XI	25,000 ,, 29,999	22,02,648	1,37,470	8,784	12,00,999	75,674	48,89,762	[illegible]
XII	30,000 ,, 39,999	19,82,455	1,54,266	16,610	23,49,252	1,83,224	55,72,815	[illegible]
XIII	40,000 ,, 49,999	7,04,135	66,057	14,944	12,32,633	1,15,558	31,89,252	[illegible]
XIV	50,000 and over	14,76,755	1,38,445	12,886	56,24,077	5,27,258	68,14,615	[illegible]
	TOTAL	5,14,50,169	20,69,932	1,53,031	4,07,00,771	19,99,869	13,38,60,347	[illegible]

No. IV.

Madras Province in the year ending 31st March 1927.

Gross total of collections.		DEDUCTIONS.				Net income and tax collected.		Number of assessees.	REMARKS.
		On account of refunds— (a) in cash— (1) due to total refund of tax paid after collection, (2) due through section 30 or section 32 or section 35, and (b) in cash or otherwise— due on account of insurance premia, etc.		Due through section 17.	Deductions regarding collections on account of salaries of previous year due to difference in rate.				
Income (Columns 3, 6 and 8).	Tax collected (Columns 4, 5, 7 and 9).	Income.	Tax deducted.	Tax abated.	Tax deducted.	Income (Column 10 *minus* column 12).	Tax collected (Column 11 *minus* columns 13, 14 and 15).		
10	11	12	13	14	15	16	17	18	19
1,46,54,815	3,88,000	8,11,579	21,134	7,938	1,572	1,38,43,236	3,57,356	6,974	
1,26,42,211	3,33,430	5,21,638	13,457	..	541	1,21,20,573	3,19,432	4,520	
1,26,58,138	3,32,678	4,47,490	12,555	17	633	1,22,10,648	3,19,473	3,874	
2,85,76,197	7,52,499	9,87,597	27,304	..	2,203	2,75,88,600	7,22,992	7,251	
3,77,01,154	11,92,566	12,82,874	43,081	1,814	3,389	3,64,18,280	11,44,282	6,325	
2,46,02,096	7,84,146	9,29,882	30,769	61	2,727	2,36,72,214	7,50,589	3,123	
1,88,20,022	8,90,607	8,26,308	41,472	9,409	1,706	1,79,93,714	8,38,020	1,829	
1,05,00,711	5,03,199	5,55,398	26,576	..	1,776	99,45,313	4,74,847	985	
1,67,26,333	7,99,041	7,61,372	39,130	..	2,290	1,59,64,961	7,57,621	1,225	
1,18,93,212	7,56,349	6,14,088	39,636	6,777	122	1,12,79,124	7,09,814	723	
82,93,409	5,28,010	3,47,961	26,432	..	1,651	79,45,448	4,99,927	453	
99,01,522	7,92,682	5,41,058	43,515	5,714	4	93,60,464	7,43,449	468	
51,26,020	5,13,747	3,45,055	32,869	3,227	..	47,80,965	4,77,651	17	
1,39,15,447	13,17,362	8,05,248	90,922	..	3,026	1,31,10,199	12,23,414	287	
22,60,11,287	98,84,316	97,77,548	4,88,852	34,957	21,640	21,62,33,739	93,38,867	38,216	

TOTAL	93,38,867
Add—Excess collections and miscellaneous	64,865
Add—Penalties (actual collections)	1,01,282
TOTAL	95,05,014

RETURN No. IV.

Classification of grades of income-tax collected in the Bombay Presidency in the year ending 31st March 1927.

Classification of grades of income-tax collected in the

Serial No.	Grade of income.	COLLECTIONS ON ACCOUNT OF— Salaries. Income.	Salaries. Tax collected.	Additions regarding collections on account of salaries of previous year due to difference in rate. Tax collected.	Income of Hindu undivided families. Income.	Income of Hindu undivided families. Tax collected.	All income other than income shown in return No. III and in preceding columns of this return (to include cases under section 34, also cases in which income and tax are enhanced on appeal after collection of the original demand, also additions for extra collections during the year on account of excess allowances originally granted for insurance premia, etc.. Income.	All income other than income shown in return No. III … Tax collected.
1	2	3	4	5	6	7	8	9
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499 . . .	1,99,76,008	5,21,013	6,113	35,82,819	93,496	1,35,74,730	3,52,031
II	2,500 „ 2,999 . . .	1,02,88,838	2,68,432	2,767	23,99,288	62,057	90,34,192	2,34,551
III	3,000 „ 3,499 . . .	94,47,614	2,47,134	2,062	22,1[illegible],222	57,509	92,38,710	2,40,18[illegible]
IV	3,500 „ 4,999 . . .	1,90,55,302	4,96,184	4,107	51,69,474	1,33,197	2,15,31,740	5,59,199
V	5,000 „ 7,499 . . .	1,98,60,592	6,06,957	8,829	54,72,057	1,69,927	2,66,17,211	8,25,062
VI	7,500 „ 9,999 . . .	1,18,92,391	3,86,337	3,154	34,90,774	1,08,795	1,90,17,861	5,96,543
VII	10,000 „ 12,499 . . .	93,46,395	4,40,123	19,243	25,64,617	1,18,508	1,51,79,218	7,10,73[illegible]
VIII	12,500 „ 14,999 . . .	66,30,651	3,11,992	5,770	15,64,911	72,665	91,11,166	4,26,44[illegible]
IX	15,000 „ 19,999 . . .	86,49,336	4,10,028	8,020	22,46,171	1,07,235	1,57,35,000	7,86,113
X	20,000 „ 24,999 . .	61,56,527	3,76,839	12,212	11,65,999	73,780	1,21,45,390	7,54,649
XI	25,000 „ 29,999 . . .	38,63,403	2,41,478	4,697	10,33,333	65,293	98,91,506	6,16,735
XII	30,000 „ 39,999 . . .	41,80,383	3,22,773	14,486	12,45,289	94,769	1,26,65,139	9,86,417
XIII	40,000 „ 49,999 . . .	17,42,274	1,54,188	15,997	11,79,421	99,318	73,60,106	6,86,242
XIV	50,000 and over . . .	15,70,692	1,45,548	29,854	86,68,548	8,06,563	3,24,49 267	30,12,536
	Unclassified	9,411	338	..	..	..	..	..
	TOTAL .	13,26,69,817	49,29,364	1,37,311	4,19,92,923	20,63,112	21,45,61,236	1,07,87,226

Bombay Presidency in the year ending 31st March 1927.

Gross total of collections.		DEDUCTIONS.				Net income and tax collected.		Number of assessees.	REMARKS.
		On account of refunds— (a) in cash— (1) due to total refund of tax paid after collection, (2) due through section 30 or section 32 or section 35, and (b) in cash or otherwise— due on account of insurance premia, etc.		Due through section 17.	Deductions regarding collections on account of salaries of previous year due to difference in rate.				
Income (columns 3, 6 and 8).	Tax collected (columns 4, 5, 7 and 9).	Income.	Tax deducted.	Tax abated.	Tax deducted.	Income (column 10 *minus* column 12).	Tax collected (column 11 *minus* columns 13, 14 and 15).		
10	11	12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,71,33,557	9,72,674	20,27,111	59,616	39,105	3,203	3,51,06,446	8,70,750	19,005	
2,17,22,318	5,67,811	6,37,426	20,259	..	489	2,10,84,892	5,47,063	7,836	
2,08,96,546	5,46,892	6,20,925	18,337	..	564	2,02,75,621	5,27,991	6,469	
4,57,56,516	11,92,687	11,70,271	32,395	..	1,595	4,45,86,245	11,58,697	11,186	
5,19,49,860	16,10,775	13,43,776	43,967	12,312	2,903	5,06,06,084	15,51,593	9,243	
3,44,01,026	10,94,829	8,63,845	29,015	..	3,902	3,35,37,181	10,61,912	4,220	
2,70,90,230	12,88,609	9,37,119	45,142	48,479	4,411	2,61,53,111	11,90,577	2,932	
1,73,06,728	8,16,873	5,82,561	28,019	..	1,480	1,67,24,167	7,87,374	1,407	
2,76,40,507	13,11,401	9,36,228	48,282	..	2,739	2,67,04,279	12,60,380	1,767	
1,94,67,916	12,17,480	6,88,623	43,245	26,112	1,202	1,87,79,293	11,46,921	1,072	
1,47,88,242	9,28,253	5,59,492	35,025	96	640	1,42,28,750	8,92,492	650	
1,80,90,811	14,18,445	6,09,438	47,930	15,924	1,249	1,74,81,373	13,53,342	657	
1,02,81,801	9,55,745	2,65,732	22,001	10,143	..	1,00,16,069	9,23,601	363	
4,26,88,507	39,94,201	22,60,871	3,20,772	..	..	4,04,27,636	36,73,429	708	
9,411	338	..	..	..	..	9,411	338	..	
38,92,23,976	1,79,17,013	1,35,03,418	7,94,005	1,52,171	24,377	37,57,20,558	1,69,46,460	67,515	

	Rs.
TOTAL	1,69,46,460
Add—Excess collections and miscellaneous	24,170
Add—Penalties (actual collections)	71,578
Add—Unpaid refunds of the year under review	84,067
TOTAL	1,71,26,275
Deduct—Refunds paid on account of previous year	1,09,653
TOTAL	1,70,16,622

...y Presidency for the year ending 31st March [illegible]

RETURN No. IV.

Classification of grades of income-tax collected in the Bengal Province in the year ending 31st March 1927.

RETURN

Classification of grades of income-tax collected

Serial No.	Grade of income.	COLLECTIONS ON ACCOUNT OF— Salaries. Income.	Salaries. Tax collected.	Additions regarding collections on account of salaries of previous year due to difference in rate. Tax collected.	Income of Hindu undivided families. Income.	Income of Hindu undivided families. Tax collected.	All income other than income shown in return No. III and in preceding columns of this return (to include cases under section 34, also cases in which income and tax are enhanced on appeal after collection of the original demand, also additions for extra collections during the year on account of excess allowances originally granted for insurance premia, etc.). Income.	All income other than income shown in return No. III ... Tax collected.
1	2	3	4	5	6	7	8	9
	Rs. Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs.	Rs. A. P.	Rs.	Rs. A. P.
I	2,000 to 2,499	68,15,984	1,87,609 2 6	14,368 7 0	7,29,842	19,040 4 0	79,97,141	2,08,382 2 0
II	2,500 ,, 2,999	52,02,964	1,41,626 15 10	6,464 6 0	7,00,830	18,212 1 0	61,49,246	1,60,849 12 0
III	3,000 ,, 3,499	54,81,274	1,53,702 5 11	5,701 9 0	7,29,259	19,076 8 0	59,89,998	1,56,419 11 0
IV	3,500 ,, 4,999	1,38,02,282	3,95,681 14 6	13,700 7 0	16,60,752	43,308 7 0	1,31,14,395	3,44,254 4 0
V	5,000 ,, 7,499	1,84,12,438	6,27,159 1 10	34,381 2 0	23,69,348	74,272 3 0	1,59,28,532	5,05,139 12 0
VI	7,500 ,, 9,999	1,67,56,901	5,75,668 8 5	23,652 1 0	17,91,415	56,510 3 0	1,17,79,083	3,67,362 4 0
VII	10,000 ,, 12,499	95,40,717	4,31,605 6 3	66,180 5 6	11,85,055	56,377 10 0	87,68,397	4,10,551 10 0
VIII	12,500 ,, 14,999	69,78,906	3,26,171 2 2	29,808 5 0	7,97,277	37,935 4 0	55,40,071	2,60,353 1 6
IX	15,000 ,, 19,999	1,02,77,208	5,02,845 3 1	49,666 10 0	13,29,566	63,289 12 0	90,99,821	4,28,603 6 0
X	20,000 ,, 24,999	65,13,121	3,93,755 13 10	74,786 1 0	8,60,329	53,705 1 0	63,24,492	3,96,200 8 0
XI	25,000 ,, 29,999	38,90,324	2,28,790 1 1	41,400 12 0	6,12,477	38,280 15 0	50,86,009	3,17,071 8 0
XII	30,000 ,, 39,999	46,07,649	3,31,776 10 3	96,873 4 0	11,06,179	86,899 1 0	57,55,107	4,49,532 9 0
XIII	40,000 ,, 49,999	25,19,393	1,79,634 9 6	79,589 14 0	4,94,023	46,311 10 0	41,21,724	3,81,865 0 0
XIV	50,000 and over	57,31,944	4,76,514 12 5	2,14,011 8 0	38,19,189	3,58,811 11 0	2,51,35,390	23,52,971 11 0
	Unclassified	62,58,639	1,92,856 15 0	116 0 0	..	..	39,403	1,160 10 0
	TOTAL	12,27,89,744	51,45,398 10 7	7,50,700 11 6	1,81,85,541	9,72,030 10 0	13,08,28,809	67,40,717 12 6

No. IV.

in the Bengal Province in the year ending 31st March 1927.

Gross total of collections		DEDUCTIONS. On account of refunds— (a) in cash— (1) due to total refund of tax paid after collection, (2) due through section 30 or section 32 or section 35, and (b) in cash or otherwise— due on account of insurance premia, etc.		DEDUCTIONS. Due through section 17.	DEDUCTIONS. Deductions regarding collections on account of salaries of previous year due to difference in rate.	Net income and tax collected.		Number of assessees.
Income (columns 3, 6 and 8).	Tax collected (columns 4, 5, 7 and 9).	Income.	Tax deducted.	Tax abated.	Tax deducted.	Income (column 10 *minus* column 12).	Tax collected (column 11 *minus* columns 13, 14 and 15).	
10	11	12	13	14	15	16	17	18
Rs.	Rs. A. P.	Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs.	Rs. A. P.	
1,55,42,967	4,29,399 15 6	3,11,901	8,299 15 0	12,821 1 0	912 4 0	1,52,31,066	4,07,366 11 6	6,981
1,20,53,040	3,27,153 2 10	1,97,137	5,735 1 0	..	725 7 0	1,18,55,903	3,20,691 10 10	4,430
1,22,00,531	3,34,900 1 11	1,64,406	4,307 0 0	13 0 0	718 11 0	1,20 36,125	3,29,861 6 11	3,901
2,85,77,429	7,96,945 0 6	4,90,029	13,249 15 0	104 5 0	5,972 5 0	2,80,87,400	7,77,618 7 6	6,927
3,67,10,318	12,40,952 2 10	8,06,759	32,602 1 0	6,203 0 0	10,096 12 0	3,59,03,559	11,92,050 5 10	6,240
3,03,27,399	10,23,193 0 5	5,93,755	19,211 6 0	143 11 0	15,172 11 0	2,97,33,644	9,88,665 4 5	3,572
1,94,94,169	9,64,714 15 9	4,70,758	22,407 15 0	31,651 4 0	2,544 13 0	1,90,23,411	9,08,110 15 9	1,929
1,33,16,254	6,54,267 12 8	3,55,376	16,968 13 0	367 0 0	2,741 6 0	1,29,60,878	6,34,190 9 8	1,061
2,07,06,595	10,44,404 15 1	7,30,402	36,878 9 0	535 9 0	11,237 7 0	1,99,76,193	9,95,753 6 1	1,397
1,36,97,942	9,18,447 7 10	5,19,328	33,516 11 0	21,526 10 0	7,695 9 0	1,31,78,614	8,55,708 9 10	732
95,88,810	6,25,543 4 1	5,64,479	34,011 15 0	....	1,981 5 0	90,24,331	5,89,550 0 1	435
1,14,68,935	9,65,081 8 3	8,41,226	67,996 1 0	15,634 1 0	3,181 1 0	1,06,27,709	8,78,270 5 3	457
71,35,140	6,87,401 1 6	3,57,599	32,580 5 0	11,268 4 0	122 0 0	67,77,541	6,43,430 8 6	223
3,46,86,523	34,02,309 10 5	18,12,479	1,69,853 13 0	....	1 13 0	3,28,74,044	32,32,454 0 5	532
62,98,042	1,94,133 9 0	1,49,663	3,153 14 1	....	10,987 15 0	61,48,379	1,79,991 11 11	3,189
27,18,04,094	1,36,08,847 12 7	83,65,297	5,00,773 6 1	1,00,267 13 0	74,092 7 0	26,34,38,797	1,29,33,714 2 6	42,036

	Rs. A. P.
TOTAL .	1,29,33,714 2 6
Add excess collections and miscellaneous	12,093 5 3
Add penalties (actual collections)	29,054 0 7
TOTAL .	1,29,74,861 8 4

RETURN No. IV.

Classification of grades of income-tax collected in the United Provinces in the year ending 31st March 1927.

RETURN

Classification of grades of income-tax collected in the United

Serial No.	Grade of income.	COLLECTIONS ON ACCOUNT OF— Salaries.		Additions regarding collections on account of salaries of previous year due to difference in rate.	Income of Hindu undivided families.		All income other than income shown in return No. III and in preceding columns of this return (to include cases under section 34, also cases in which income and tax are enhanced on appeal after collection of the original demand, also additions for extra collections during the year on account of excess allowances originally granted for insurance premia, etc.)	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499	36,16,063	95,905	2,430	42,08,998	1,09,403	51,70,741	1,35,434
II	2,500 „ 2,999	26,91,186	70,081	2,059	25,83,502	67,280	31,29,886	81,867
III	3,000 „ 3,499	22,78,248	59,823	1,377	27,02,011	70,986	29,78,016	77,886
IV	3,500 „ 4,999	51,64,311	1,42,413	3,019	61,31,757	1,60,275	68,36,592	1,78,775
V	5,000 „ 7,499	61,34,442	2,02,436	10,315	57,23,054	1,79,299	68,47,390	2,16,655
VI	7,500 „ 9,999	44,65,083	1,64,324	3,725	35,64,364	1,11,553	44,57,492	1,40,937
VII	10,000 „ 12,499	24,96,739	1,15,548	18,098	24,87,669	1,16,289	27,07,792	1,27,865
VIII	12,500 „ 14,999	21,19,834	99,494	6,404	12,92,514	60,569	13,15,791	61,691
IX	15,000 „ 19,999	28,09,827	1,41,143	5,489	19,33,205	91,284	21,47,662	1,04,656
X	20,000 „ 24,999	14,32,996	87,354	14,891	12,78,522	81,528	13,26,342	83,076
XI	25,000 „ 29,999	14,50,137	93,144	5,455	10,66,991	66,687	8,76,975	54,905
XII	30,000 „ 39,999	18,13,643	1,30,973	20,573	13,54,987	1,06,130	12,12,511	93,835
XIII	40,000 „ 49,999	6,31,093	56,104	6,164	5,80,251	53,765	8,83,537	82,832
XIV	50,000 and over	5,78,763	52,134	7,527	24,18,412	2,26,467	20,50,121	1,87,467
	Unclassified	8,53,321	25,074	1,680	..	..	..	..
	TOTAL	3,85,35,686	15,35,950	1,09,206	3,73,26,237	15,01,565	4,19,40,848	16,27,381

77

No. IV.

Provinces in the year ending 31st March 1927.

Gross total of collections.		DEDUCTIONS.				Net income and tax collected.		Number of assessees.	REMARKS.
		On account of refunds— (a) in cash— (1) due to total refund of tax paid after collection, (2) due through section 30 or section 32 or section 35. and (b) in cash or otherwise— due on account of insurance premia, etc.		Due through section 17.	Deductions regarding collections on account of salaries of previous year due to difference in rate.				
Income (columns 3, 6 and 8).	Tax collected (columns 4, 5, 7 and 9).	Income.	Tax deducted.	Tax abated.	Tax deducted.	Income (column 10 *minus* column 12).	Tax collected (column 11 *minus* columns 13, 14 and 15).		
10	11	12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1,29,95,802	3,43,172	3,03,193	7,851	4,718	2,253	1,26,92,609	3,28,350	5,917	
84,04,574	2,20,787	1,53,877	4,308	40	213	82,50,697	2,16,226	3,163	
79,58,275	2,10,072	1,73,488	6,657	..	436	77,84,787	2,02,979	2,515	
1,81,32,660	4,84,482	3,60,363	10,182	—12	1,684	1,77,72,297	4,72,628	4,395	
1,87,04,886	6,08,705	5,56,597	20,956	823	2,903	1,81,48,289	5,84,023	3,184	
1,24,86,939	4,20,539	4,09,670	15,789	..	5,874	1,20,77,269	3,98,876	1,504	
76,92,200	3,77,750	2,39,756	12,533	4,018	1,763	74,52,444	3,59,436	725	
47,28,139	2,28,158	1,65,837	8,375	153	1,838	45,62,302	2,17,792	378	
68,90,694	3,42,572	2,68,535	12,551	..	2,493	66,22,159	3,27,528	433	
40,37,860	2,66,949	1,98,620	14,731	1,230	1,571	38,39,240	2,49,417	219	
33,94,103	2,20,191	1,72,525	10,773	..	1,761	32,21,578	2,07,657	145	
43,81,141	3,51,511	2,27,532	19,797	2,146	281	41,53,609	3,29,287	156	
20,94,881	1,98,865	64,315	6,558	..	..	20,30,566	1,92,307	60	
50,47,296	4,73,595	4,75,618	44,587	259	3	45,71,678	4,28,746	98	
8,53,321	26,754	1,16,707	3,2 6	..	1,178	7,36,614	22,290	721	
11,78,02,771	47,74,102	38,86,633	1,98,934	13,375	24,251	11,39,16,138	45,37,542	23,613	

Net tax collected	45,37,542
Add excess collections and miscellaneous	7,212
Add penalties (actual collections)	37,551
TOTAL	45,82,305
Deduction under section 49	—11,354
NET TOTAL	45,70,951

RETURN No. IV.

Classification of grades of income-tax collected in the Punjab Province in the year ending 31st March 1927.

Classification of grades of income-tax collected in the

Serial No.	Grade of income.	Collections on account of— Salaries: Income.	Salaries: Tax collected.	Additions regarding collections on account of salaries of previous year due to difference in rate: Tax collected.	Income of Hindu undivided families: Income.	Income of Hindu undivided families: Tax collected.	All income other than incomes shown in return No. III and in preceding columns of this return (to include cases under section 34, also cases in which income and tax are enhanced on appeal after collection of the original demand, also additions for extra collections during the year on account of excess allowances originally granted for insurance premia, etc.): Income.	All income other than incomes …: Tax collected.
1	2	3	4	5	6	7	8	9
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499	30,63,589	79,781	4,891	35,57,068	92,632	46,59,607	1,21,344
II	2,500 „ 2,999	17,28,038	45,001	1,613	30,31,719	78,951	44,92,491	1,16,992
III	3,000 „ 3,499	15,56,888	40,544	1,666	30,56,754	79,603	46,51,694	1,21,242
IV	3,500 „ 4,999	40,99,621	1,06,761	3,095	64,34,266	1,67,559	93,76,894	2,44,190
V	5,000 „ 7,499	45,00,576	1,40,643	5,136	76,75,040	2,3 ,845	1,23,01,696	3,84,428
VI	7,500 „ 9,999	24,70,592	77,206	3,665	37,42,080	1,16,940	70,65,728	2,20,804
VII	10,000 „ 12,499	22,38,506	1,04,930	7,160	32,09,215	1,50,432	57,83,551	2,71,104
VIII	12,500 „ 14,999	16,72,810	78,413	3,016	14,08,532	66,025	26,16,449	1,22,646
IX	15,000 „ 19,999	21,34,548	1,00,057	2,102	22,02,837	1,03,258	40,16,553	1,88,270
X	20,000 „ 24,999	21,95,216	1,37,201	5,302	13,06,448	81,653	37,14,464	2,32,154
XI	25,000 „ 29,999	10,84,880	67,805	816	9,70,032	60,627	19,27,984	1,20,498
XII	30,000 „ 39,999	3,94,623	1,08,955	4,360	12,52,813	97,876	21,14,546	1,65,199
XIII	40,000 „ 49,999	5,68,096	53,259	1,516	6,38,944	59,901	10,54,910	98,898
XIV	50,000 and over	3,87,615	36,339	3,447	21,59,050	2,02,411	63,12,308	5,91,779
	Unclassified	..	503	..	..	..	..	..
	TOTAL	2,90,95,598	11,77,398	47,785	4,06,44,798	15,97,713	7,00,88,875	29,99,555

	Rs.
Column 13	4,02,117
Column 15	2,891
TOTAL	4,05,008
Deductions under Section 15, etc. / Refunds cashed	45,398
	3,59,610

No. IV.

Punjab Province in the year ending 31st March 1927.

Gross total of collections.		DEDUCTIONS. On account of refunds— (a) in cash— (1) due to total refund of tax paid after collection, (2) due through section 30 or section 32 or section 35, and (b) in cash or otherwise— due on account of insurance premia, etc.		DEDUCTIONS. Due through section 17.	DEDUCTIONS. Deductions regarding collections on account of salaries of previous year due to difference in rate.	Net income and tax collected.		Number of assessees.	REMARKS.
Income (columns 3, 6 and 8).	Tax collected (columns 4, 5, 7 and 9).	Income.	Tax deducted.	Tax abated.	Tax deducted.	Income (column 10 *minus* column 12).	Tax collected (column 11 *minus* columns 13, 14 and 15).		
10	11	12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,12,80,264	2,98,648	6,21,848	16,194	2,054	577	1,06,58,416	2,79,823	5,336	
92,52,248	2,42,557	2,40,649	6,267	..	23	90,11,599	2,36,267	3,472	
92,65,336	2,43,055	2,78,090	7,242	..	85	89,87,246	2,35,728	2,801	
1,99,10,781	5,21,605	3,73,284	9,721	..	135	1,95,37,497	5,11,749	4,845	
2,44,77,312	7,70,052	5,84,000	18,250	11,637	128	2,38,93,312	7,40,037	4,387	
1,32,78,400	4,18,615	4,68,576	14,643	..	28	1,28,09,824	4,03,944	1,587	
1,12,31,272	5,33,626	4,03,477	18,913	25,062	262	1,08,27,795	4,89,389	1,169	
56,97,791	2,70,100	4,36,932	20,481	..	..	52,60,859	2,49,619	578	
83,53,938	3,93,693	4,14,270	19,419	..	..	79,39,668	3,74,274	563	
72,16,128	4,56,310	4,73,618	29,603	9,713	318	67,42,480	4,16,676	386	
39,82,896	2,49,747	1,66,912	10,432	..	702	38,15,984	2,38,613	156	
47,61,982	3,76,390	3,71,916	29,056	2,969	133	43,90,066	3,44,232	171	
22,61,950	2,13,574	2,87,765	26,978	260	500	19,74,185	1,85,836	68	
88,58,973	8,33,976	18,25,364	1,71,128	..	..	70,33,609	6,62,848	148	
..	503	..	+3,790	..	..	..	—3,287	16	
13,98,29,271	58,22,451	69,46,731	4,02,117	51,695	2,891	13,28,82,540	53,65,748	25,733	

TOTAL	53,65,748
Add—Excess collections and miscellaneous	17,104
Add—Penalties (actual collections)	78,431
TOTAL	54,61,283

RETURN No. IV.

Classification of grades of income-tax collected in the Burma Province in the year ending 31st March 1927.

RETURN

Classification of grades of income-tax collected in the

Serial No.	Grade of income.	Collections on account of— Salaries. Income.	Salaries. Tax collected.	Additions regarding collections on account of salaries of previous year due to difference in rate. Tax collected.	Income of Hindu undivided families. Income.	Income of Hindu undivided families. Tax collected.	All income other than income shown in return No. III and in preceding columns of this return (to include cases under section 34, also cases in which income and tax are enhanced on appeal after collection of the original demand, also additions for extra collections during the year on account of excess allowances originally granted for insurance premia, etc.). Income.	All income other than income shown in return No. III and in preceding columns of this return. Tax collected.
1	2	3	4	5	6	7	8	9
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499 . . .	66,09,834	1,71,241	5,878	17,985	468	59,94,105	1,55,059
II	2,500 „ 2,999 . . .	46,90,466	1,21,483	2,715	13,904	362	36,62,796	94,582
III	3,000 „ 3,499 . . .	37,38,869	96,738	1,596	25,886	674	41,27,407	1,07,459
IV	3,500 „ 4,999 . . .	80,74,447	2,08,966	4,837	88,796	2,315	81,84,938	2,11,954
V	5,000 „ 7,499 . . .	89,24,540	2,76,695	8,424	1,65,219	5,164	98,47,739	3,06,513
VI	7,500 „ 9,999 . . .	72,99,071	2,26,347	5,548	2,51,851	7,872	72,82,821	2,28,099
VII	10,000 „ 12,499 . . .	48,42,515	2,25,285	12,685	3,12,054	14,410	63,95,731	2,98,603
VIII	12,500 „ 14,999 . . .	41,03,866	1,91,158	8,335	3,42,172	16,035	42,65,618	2,00,196
IX	15,000 „ 19,999 . . .	55,56,145	2,59,670	11,203	6,95,449	33,155	77,07,949	3,61,709
X	20,000 „ 24,999 . . .	40,69,672	2,58,935	13,603	7,69,530	48,183	56,79,755	3,53,698
XI	25,000 „ 29,999 . . .	22,25,062	1,36,692	7,634	5,08,783	31,797	47,39,591	2,96,680
XII	30,000 „ 39,999 . . .	27,61,317	2,15,728	11,853	13,10,033	1,02,683	81,98,833	6,38,805
XIII	40,000 „ 49,999 . . .	12,39,373	1,15,345	3,605	10,17,889	95,430	61,69,065	5,79,276
XIV	50,000 and over . . .	6,24,272	58,524	7,514	61,78,595	5,79,245	2,10,04,183	19,66,754
	TOTAL .	6,47,59,449	25,57,807	1,05,430	1,16,98,146	9,37,793	10,32,60,531	57,99,106

No. IV.

Burma Province in the year ending 31st March 1927.

Gross total of collections		DEDUCTIONS. On account of refunds— (a) in cash— 1) due to total refund of tax paid after collection, (2) due through section 30 or section 32 or section 35, and (b) in cash or otherwise— due on account of insurance premia, etc.		Due through section 17.	Deductions regarding collections on account of salaries of previous year due to difference in rate.	Net income and tax collected.		Number of assessees.	REMARKS.
Income (Columns 3, 6 and 8).	Tax collected (Columns 4, 5, 7 and 9).	Income.	Tax deducted.	Tax abated.	Tax deducted.	Income (Column 10 *minus* column 12).	Tax collected (Column 11 *minus* columns 13, 14 and 15).		
10	11	12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1,26,21,924	3,32,656	1,26,542	3,656	12,911	10,537	1,24,95,382	3,05,552	6,713	
83,67,166	2,19,422	40,804	1,092	1,830	4,195	83,26,362	2,12,305	3,035	
78,92,162	2,06,467	61,287	1,656	1,937	3,260	78,30,875	1,99,636	2,465	
1,63,48,181	4,28,072	1,16,885	3,134	3,475	7,413	1,62,31,296	4,14,050	4,045	
1,89,37,498	5,97,096	1,39,508	4,405	6,998	10,207	1,87,97,990	5,75,486	3,192	
1,48,33,743	4,67,866	1,12,838	3,633	1,194	9,671	1,47,20,905	4,53,368	1,782	
1,15,50,300	5,51,048	1,33,343	6,406	18,392	3,475	1,14,16,957	5,22,775	1,125	
87,11,656	4,15,724	73,574	3,450	441	3,385	86,38,082	4,08,548	695	
1,39,59,543	6,65,827	1,76,926	8,642	1,878	5,110	1,37,82,617	6,50,197	898	
1,05,18,957	6,69,407	1,23,375	8,400	13,701	6,694	1,03,95,582	6,40,612	509	
74,73,436	4,72,789	1,38,744	8,671	120	2,871	73,34,692	4,61,127	306	
1,22,70,183	9,69,069	1,20,471	9,412	10,644	645	1,21,49,712	9,48,368	388	
84,26,327	7,93,656	1,50,443	14,105	10,517	859	82,75,884	7,68,175	224	
2,78,07,050	26,11,037	4,73,078	44,581	6,937	580	2,73,33,972	25,58,939	397	
17,97,18,126	94,00,136	19,87,818	1,21,243	90,975	68,802	17,77,30,308	91,19,116	25,774	

TOTAL .	91,19,116
Add excess collections and miscellaneous	14,710
Add penalties (actual collections)	24,751
TOTAL .	91,58,577
Deduct refunds on account of adjustment	11,527
NET TOTAL .	91,47,050

RETURN No. IV.

Classification of grades of income-tax collected in the Bihar and Orissa Province in the year ending 31st March 1927.

RETURN

Classification of grades of income-tax collected in the Bihar and

Serial No.	Grade of income.	COLLECTIONS ON ACCOUNT OF— Salaries. Income.	Salaries. Tax collected.	Additions regarding collections on account of salaries of previous year due to difference in rate. Tax collected.	Income of Hindu undivided families. Income.	Income of Hindu undivided families. Tax collected.	All income other than income shown in return No. III and in preceding columns of this return (to include cases under section 34, also cases in which income and tax are enhanced on appeal after collection of the original demand, also additions for extra collections during the year on account of excess allowances originally granted for insurance premia, etc.) Income.	All income other than income shown in return No. III … Tax collected.
1	2	3	4	5	6	7	8	9
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499	22,61,841	58,520	3,675	13,97,989	36,805	30,00,984	[illegible]
II	2,500 „ 2,999	12,41,283	32,509	1,555	7,88,589	20,535	18,47,122	[illegible]
III	3,000 „ 3,499	16,31,891	42,175	1,909	10,87,394	28,304	22,87,596	[illegible]
IV	3,500 „ 4,999	35,30,540	92,454	4,119	22,65,246	60,033	53,25,134	[illegible]
V	5,000 „ 7,499	39,33,855	1,21,437	10,532	26,29,952	82,529	62,47,229	[illegible]
VI	7,500 „ 9,999	31,58,243	98,853	6,952	16,84,042	52,881	41,96,112	[illegible]
VII	10,000 „ 12,499	20,19,129	91,374	12,927	15,99,983	74,839	32,00,658	[illegible]
VIII	12,500 „ 14,999	18,71,427	85,943	7,801	7,25,601	33,942	14,71,604	[illegible]
IX	15,000 „ 19,999	27,56,920	1,28,045	7,852	12,95,109	59,711	25,48,543	[illegible]
X	20,000 „ 24,999	14,80,641	89,332	16,525	10,68,825	66,425	21,04,727	[illegible]
XI	25,000 „ 29,999	11,88,654	72,290	4,408	6,91,447	43,215	11,93,377	[illegible]
XII	30,000 „ 39,999	10,88,748	82,724	12,063	8,30,512	64,884	16,17,345	[illegible]
XIII	40,000 „ 49,999	5,76,224	52,059	3,173	5,28,162	49,515	12,84,550	[illegible]
XIV	50,000 and over	5,35,481	47,286	4,123	32,68,316	3,06,404	72,63,429	[illegible]
	Unclassified	3,22,326	10,295	..	..	..	..	..
	TOTAL	2,75,97,203	11,05,296	97,619	1,98,61,167	9,80,022	4,35,88,410	[illegible]

No. IV.

Orissa Province in the year ending 31st March 1927.

Gross total of collections.		DEDUCTIONS				Net income and tax collected.		Number of assessees.	REMARKS
		On account of refunds— (a) in cash— (1) due to total refund of tax paid after collection (2) due through section 30 or section 32 or section 35, and (b) in cash or otherwise— due on account of insurance premia.		Due through section 17.	Deductions regarding collections on account of salaries of previous year due to difference in rate.				
Income (Columns 3, 6 and 8).	Tax collected (Columns 4, 5, 7 and 9).	Income.	Tax deducted.	Tax abated.	Tax deducted.	Income (Column 10 *minus* column 12).	Tax collected (column 11 *minus* columns 13, 14 and 15).		
10	11	12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
66,60,814	1,77,218	2,74,758	7,201	6,198	1,239	63,86,056	1,62,580	3,042	
38,76,994	1,02,837	84,005	2,232	49	145	37,92,989	1,00,411	1,488	
50,06,881	1,30,879	1,19,255	3,232	28	143	48,87,626	1,27,476	1,447	
1,11,20,920	2,95,394	2,70,591	7,051	*Nil*	445	1,08,50,329	2,87,898	2,608	
1,28,11,036	4,09,936	3,19,735	10,016	3,624	624	1,24,91,301	3,95,672	2,206	
90,38,397	2,90,961	4,85,677	15,190	*Nil*	1,790	85,52,720	2,73,981	1,069	
68,19,770	3,27,690	4,89,510	22,944	10,037	1,540	63,30,260	2,93,169	650	
40,68,632	1,90,775	1,76,021	8,250	616	205	38,92,611	1,81,704	313	
66,00,572	3,16,687	4,03,575	18,917	*Nil*	364	61,96,997	2,97,406	384	
46,54,193	3,02,333	2,57,400	16,084	6,298	634	43,96,793	2,79,317	231	
30,73,478	1,94,278	1,41,009	8,812	*Nil*	55	29,32,469	1,85,411	118	
35,36,605	2,82,391	2,36,496	18,477	3,798	218	33,00,109	2,59,898	120	
23,88,936	2,12,925	73,505	6,893	2,150	*Nil.*	23,15,431	2,03,882	69	
1,10,67,226	10,02,799	31,95,837	2,99,613	*Nil*	*Nil.*	78,71,389	7,03,186	89	
3,22,326	10,295	1,875	75	*Nil*	554	3,20,451	9,666	127	
9,10,46,780	42,47,398	65,29,249	4,44,987	32,798	7,956	8,45,17,531	37,61,657	13,961	

		Rs.
	TOTAL .	37,61,657
Add—excess collections and miscellaneous	.	50,755
Add—penalties (actual collections)	.	26,595
	TOTAL .	38,39,007
Deduct miscellaneous refund due to section 66	.	218
	NET TOTAL .	38,38,789

RETURN No. IV.

Classification of grades of income-tax collected in the Central Provinces and Berar in the year ending 31st March 1927.

RETURN

Classification of grades of income-tax collected in the

Serial No.	Grade of income.	COLLECTIONS ON ACCOUNT OF— Salaries. Income.	Salaries. Tax collected.	Additions regarding collections on account of salaries of previous year due to difference in rate. Tax collected.	Income of Hindu undivided families. Income.	Income of Hindu undivided families. Tax collected.	All income other than income shown in return No. III and in preceding columns of this return (to include cases under section 34, also cases in which income and tax are enhanced on appeal after collection of the original demand, also additions for extra collections during the year on account of excess allowances originally granted for insurance premia, etc.). Income.	All income other than income shown in return No. III and in preceding columns of this return … Tax collected.
1	2	3	4	5	6	7	8	9
	Rs. Rs.	Rs.	Rs. A.	Rs. A.	Rs.	Rs. A.	Rs.	Rs. A.
I	2,000 to 2,499 . . .	18,10,939	44,425 8	4,649 14	23,58,127	61,551 9	29,83,621	73,792 11
II	2,500 ,, 2,999 . . .	11,83,566	29,719 12	2,427 5	15,91,851	41,433 7	20,10,071	48,707 11
III	3,000 ,, 3,499 . . .	11,30,228	28,189 9	2,214 15	16,28,960	42,404 13	19,52,730	47,750 12
IV	3,500 ,, 4,999 . . .	21,70,758	55,024 10	5,070 8	36,47,560	95,762 5	45,91,442	1,12,314 [illegible]
V	5,000 ,, 7,499 . . .	20,42,615	63,432 6	7,674 6	44,04,962	1,41,805 1	47,27,783	1,39,388 12
VI	7,500 ,, 9,999 . . .	14,87,846	45,153 0	3,611 5	29,26,354	94,396 13	35,66,442	1,06,514 14
VII	10,000 ,, 12,499 . . .	13,67,512	57,063 5	10,041 9	18,93,313	89,049 11	25,12,222	1,09,695 [illegible]
VIII	12,500 ,, 14,999 . . .	6,42,279	28,466 8	3,125 12	10,45,017	48,534, 14	13,10,176	56,012 [illegible]
IX	15,000 ,, 19,999 . . .	13,35,743	60,064 0	5,225 1	16,88,593	80,114 5	20,60,088	90,825 10
X	20,000 ,, 24,999 . . .	9,93,790	43,414 2	4,537 6	13,29,335	84,149 3	11,46,409	66,462 [illegible]
XI	25,000 ,, 29,999 . . .	6,16,892	34,907 7	3,553 0	10,58,997	67,568 14	8,43,194	45,704 [illegible]
XII	30,000 ,, 39,999 . . .	6,37,169	43,931 11	8,935 14	7,57,173	59,615 7	7,72,364	47,843 [illegible]
XIII	40,000 ,, 49,999	2,06,913	17,476 7	2,655 13	3,51,288	32,831 15	6,60,052	60,451 7
XIV	50,000 and over	2,37,296	20,422 4	2,423 7	21,83,424	2,03,788 13	21,33,332	1,99,087 [illegible]
	TOTAL .	1,58,63,546	5,71,690 9	66,146 3	2,68,64,954	11,43,007 2	3,12,49,926	12,04,230 12

No. IV.

Central Provinces and Berar in the year ending 31st March 1927.

Gross total of collections.		DEDUCTIONS.				Net income and tax collected.		Number of assessees.	REMARKS.
		On account of refunds— (a) In cash— (1) due to total refund of paid and after collections, (2) due through section 30 or section 32 or section 35, and (b) in cash or otherwise—due on account of insurance premia, etc.		Due through section 17.	Deductions regarding collections on account of salaries of previous year due to difference in rate.				
Income (columns 3, 6 and 8).	Tax collected (columns 4, 5, 7 and 9).	Income.	Tax collected.	Tax abated.	Tax deducted.	Income (column 10 *minus* column 12).	Tax collected (column 11 *minus* columns 13, 14 and 15).		
10	11	12	13	14	15	16	17	18	19
Rs.	Rs. A.	Rs.	Rs. A.	Rs. A.	Rs. A.	Rs.	Rs. A.		
71,32,687	1,84,419 10	3,65,536	10,471 11	6,888 14	3,762 15	67,67,151	1,63,296 2	3,179	
47,85,488	1,22,288 3	1,80,648	5,112 0	..	134 6	46,04,840	1,17,041 13	1,756	
47,11,918	1,20,560 1	1,47,882	4,302 0	..	143 1	45,64,036	1,16,115 0	1,421	
1,04,09,760	2,68,171 15	4,27,731	14,352 10	..	594 3	99,82,029	2,53,225 2	2,591	
1,11,75,360	3,52,300 9	4,65,978	23,147 15	399 0	770 2	1,07,09,382	3,27,983 8	1,913	
79,80,642	2,49,676 0	3,11,146	16,602 4	..	1,564 2	76,69,496	2,31,509 10	933	
57,73,047	2,65,849 14	3,00,622	14,047 8	2,276 5	501 5	54,72,425	2,49,024 12	523	
29,97,472	1,36,139 2	1,09,135	5,766 9	..	304 5	28,88,337	1,30,068 4	240	
50,84,424	2,36,029 0	2,03,003	17,501 10	..	599 6	48,81,421	2,17,928 0	298	
34,69,534	1,98,562 11	2,04,966	14,231 11	1,170 4	665 0	32,64,568	1,82,495 2	148	
25,19,083	1,51,733 11	1,93,170	14,304 5	..	349 7	23,25,913	1,37,079 15	102	
21,66,706	1,60,326 10	1,48,734	13,323 0	511 9	21 9	20,17,972	1,46,470 8	71	
12,18,253	1,13,415 10	3,93,925	36,482 8	1,602 13	..	8,24,328	75,330 5	30	
45,54,052	4,25,701 10	4,74,937	44,411 7	..	..	40,79,115	3,81,290 3	56	
7,39,78,426	29,85,174 10	39,27,413	2,34,057 2	12,849 7	9,409 13	7,00,51,013	27,28,858 4	13,321	

	Rs.	A.
TOTAL .	27,28,858	4
Add excess collections and miscellaneous	729	6
Add Penalties (actual collections) .	28,632	4
TOTAL	27,58,219	14

RETURN No. IV.

Classification of grades of income-tax collected in the Assam Province in the year ending 31st March 1927.

RETURN

Classification of grades of income-tax collected in the Assam

Serial No.	Grade of income.	COLLECTIONS ON ACCOUNT OF— Salaries. Income.	Salaries. Tax collected.	Additions regarding collections on account of salaries of previous year due through difference in rate, or through short collections at the same rate. Tax collected.	Income of Hindu undivided families. Income.	Income of Hindu undivided families. Tax collected.	All income other than income shown in return No. III and in preceding columns of this return (to include cases under section 34, also cases in which income and tax are enhanced on appeal after collection of the original demand, also additions for extra collections during the year on account of excess allowances originally granted for insurance premia, etc.). Income.	All income other than income shown in return No. III … Tax collected.
1	2	3	4	5	6	7	8	9
	Rs Rs.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.
	Unclassified	2,66,736 0	8,113 15	..	..	..	..	..
I	2,000 to 2,499 . .	8,95,000 0	23,659 12	426 10	70,374 0	1,832 1	13,70,707 0	37,138 0
II	2,500 ,, 2,999 . . .	6,11,108 0	16,027 10	508 1	17,147 0	446 9	8,78,698 0	22,806 14
III	3,000 ,, 3,499 . . .	7,69,613 0	20,505 10	372 1	33,091 0	861 12	8,84,645 0	23,169 10
IV	3,500 ,, 4,999 . . .	21,48,479 0	68,248 7	1,659 4	53,924 0	1,404 6	19,21,847 0	50,397 10
V	5,000 , 7,499 . . .	35,24,879 0	1,15,302 4	3,796 7	1,06,659 0	3,332 13	21,17,665 0	64,772 13
VI	7,500 ,, 9,999 . . .	30,46,365 0	98,811 12	5,271 14	77,266 0	2,414 13	11,73,418 0	41,482 [illegible]
VII	10,000 ,, 12,499 . . .	20,49,090 0	93,465 13	9,272 4	16,580 0	777 8	9,93,677 0	47,006 14
VIII	12,500 ,, 14,999 . . .	15,39,880 0	74,193 13	4,032 5	14,807 0	694 0	4,59,754 0	21,050 11
IX	15,000 ,, 19,999 . . .	24,63,363 0	1,18 766 0	7.630 15	..	..	9,16,294 0	42,920 11
X	20,000 ,, 24,999 . . .	15,08,365 0	88,287 12	18,481 11	..	..	7,70,349 0	48,257 13
XI	25,000 ,, 29,999 . .	11,82,246 0	75,391 5	12,395 11	19,928 0	1,308 0	4,17,563 0	26,182 4
XII	30,000 ,, 39,999 . . .	12,72,734 0	90,838 6	14,578 11	..	..	6,22,212 0	48,612 1
XIII	40,000 49,999 . .	2,99,156 0	27,548 11	8,081 1	..	..	1,95,872 0	18,361 2
IV	50 000 and over .	7,99,993 0	74,896 6	20,437 5	1,55,836 0	14,609 5	3,88,641 0	36,434 14
	TOTAL .	2,23,77,007 0	9,94,057 8	1,06,944 4	5,65,612 0	27,680 14	1,31,11,342	5,28,573 13

No. IV.

Province in the year ending 31st March 1927.

Gross total of collections.		DEDUCTIONS.				Net income and tax collected.		Number of assessees.	REMARKS.
		On account of refunds— (a) in cash— (1) due to total refund of tax paid after collection, (2) due through section 30 or section 32 or section 35, and (b) in cash or otherwise— due on account of insurance premia, etc.		Due through section 17.	Deductions regarding collections on account of salaries of previous year due through difference in rate, or excess collections at the same rate.				
Income (columns 3, 6 and 8).	Tax collected (columns 4, 5, 7 and 9).	Income.	Tax deducted.	Tax abated.	Tax deducted.	Income (column 10 *minus* column 12).	Tax collected (column 11 *minus* columns 13, 14 and 15).		
10	11	12	13	14	15	16	17	18	19
Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.		
2,66,736 0	8,113 15	3,344 0	87 13	..	62 12	2,63,392 0	7,963 6	..	
23,36,081 0	63,056 7	83,261 0	2,443 13	3,404 5	219 15	22,52,820 0	56,988 6	1,113	
15,06,953 0	39,789 2	35,466 0	925 13	..	32 0	14,71,487 0	38,831 5	539	
16,87,349 0	44,909 1	38,875 0	1,020 10	..	89 5	16,48,474 0	43,799 2	514	
41,24,250 0	1,21,709 11	1,03,449 0	2,723 13	5 12	158 1	40,20,801 0	1,18,822 1	1,046	
57,49,203 0	1,87,204 5	1,00,328 0	3,423 11	1,645 7	503 6	56,48,875 0	1,81,631 13	923	
42,97,049 0	1,47,980 13	98,510 0	3,182 12	57 5	1,120 7	41,98,539 0	1,43,620 5	463	
30,59,347 0	1,50,522 2	76,277 0	3,697 4	4,391 7	903 2	29,83,070 0	1,41,524 5	299	
20,14,441 0	99,970 13	50,915 0	2,689 10	..	978 1	19,63,526 0	96,303 2	149	
33,79,657 0	1,69,317 10	98,361 0	5,111 4	76 0	1,484 1	32,81,296 0	1,62,646 5	201	
22,78,714 0	1,55,027 6	83,133 0	5,012 2	4,859 5	52 10	21,95,581 0	1,45,103 5	124	
16,19,737 0	1,15,257 4	44,368 0	3,082 14	..	1,682 9	15,75,369 0	1,10,491 13	66	
18,94,946 0	1,54,029 2	67,503 0	5,090 3	2,024 5	290 0	18,27,443 0	1,46,624 10	69	
4,95,028 0	53,990 14	13,810 0	1,239 7	1,178 0	..	4,81,218 0	51,573 7	14	
13,44,470 0	1,46,377 14	31,867 0	3,003 14	..	..	13,12,603 0	1,43,374 0	20	
3,60,53,961 0	16,57,256 7	9,29,467 0	42,734 15	17,641 14	7,582 5	3,51,24,494 0	15,89,297 5	5,540	

		Rs. A.
	TOTAL	15,89,297 5
Add excess collections and miscellaneous		1,883 6
Add penalties (actual collections)		3,734 7
	TOTAL	15,94,915 2
Deduct penalties refunded		110 0
	NET TOTAL	15,94,805 2

RETURN No. IV.

Classification of grades of income-tax collected in the North-West Frontier Province in the year ending 31st March 1927.

RETURN

Classification of grades of income-tax collected in the

Serial No.	Grade of income	COLLECTIONS ON ACCOUNT OF—						
		Salaries.		Additions regarding collections on account of salaries of previous year due to difference in rate.	Income of Hindu undivided families.		All income other than income shown in return No. III and in preceding columns of this return (to include cases under section 34, also cases in which income and tax are enhanced on appeal after collection of the original demand, also additions for extra collections during the year on account of excess allowances originally granted for insurance premia, etc.)	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499 . . .	3,38,803	8,823	449	5,07,840	13,225	6,43,084	[illegible]
II	2,500 „ 2,999 . . .	1,96,994	5,130	245	5,80,105	15,107	6,38,669	[illegible]
III	3,000 „ 3,499 . . .	1,76,486	4,596	185	6,34,597	16,526	5,06,186	[illegible]
IV	3,500 „ 4,999 . . .	4,29,806	11,193	341	11,58,949	30,181	10,49,048	[illegible]
V	5,000 „ 7,499 . . .	4,20,032	13,126	674	14,08,514	44,016	12,17,504	[illegible]
VI	7,500 „ 9,999 . . .	3,55,296	11,103	326	8,19,392	25,606	7,31,360	[illegible]
VII	10,000 „ 12,499 . . .	3,32,139	15,569	518	5,77,664	27,078	5,97,716	[illegible]
VIII	12,500 „ 14,999 . . .	2,48,170	11,633	397	2,78,902	17,761	3,58,673	[illegible]
IX	15,000 „ 19,999 . .	4,90,794	23,006	286	2,72,106	12,755	4,73,577	[illegible]
X	20,000 „ 24,999 . .	4,08,304	25,519	405	4,22,736	26,421	2,73,984	[illegible]
XI	25,000 „ 29,999 . . .	1,19,376	7,461	123	1,58,224	9,889	1,89,648	[illegible]
XII	30,000 „ 39,999 . . .	2,95,769	23,107	..	3,84,512	30,040	3,85,889	[illegible]
XIII	40,000 „ 49,999 . . .	41,130	3,856	..	42,933	4,025	2,72,160	[illegible]
XIV	50,000 and over . . .	..	..	..	9,19,721	86,224	11,26,464	[illegible]
	TOTAL .	38,53,099	1,64,122	3,949	82,66,195	3,58,854	84,63,962	[illegible]

No. IV.

North-West Frontier Province in the year ending 31st March 1927.

Gross total of collections.		DEDUCTIONS. On account of refunds— (a) in cash— (1) due to total refund of tax paid after collection, (2) due through section 30 or section 32 or section 35, and (b) in cash or otherwise—due on account of insurance premia, etc.		Due through section 17.	Deductions regarding collections on account of salaries of previous year due to difference in rate.	Net income and tax collected.		Number of assessees.	REMARKS.
Income (columns 3, 6 and 8).	Tax collected (columns 4, 5, 7 and 9).	Income.	Tax deducted.	Tax abated.	Tax deducted.	Income (column 10 *minus* column 12).	Tax collected (column 11 *minus* columns 13, 14 and 15).		
10	11	12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
14,89,727	39,244	65,548	1,707	141	15	14,24,179	37,381	982	
14,15,768	37,114	31,256	814	..	..	13,84,572	36,300	573	
13,17,269	34,489	25,690	669	..	..	12,91,579	33,820	471	
26,37,803	69,034	45,003	1,172	100	..	25,92,800	67,762	697	
30,46,050	95,863	80,224	2,507	1,440	..	29,65,826	91,916	563	
19,06,048	59,890	48,768	1,524	..	..	18,57,280	58,366	247	
15,07,519	71,183	58,837	2,758	3,976	..	14,48,682	64,449	216	
9,85,745	46,604	47,104	2,208	..	..	9,38,641	44,396	76	
12,36,477	58,246	39,402	1,847	312	..	11,97,075	56,087	90	
11,05,024	69,469	39,200	2,450	2,782	..	10,65,824	64,237	70	
4,67,248	29,326	18,464	1,154	..	..	4,48,784	28,172	17	
10,66,170	83,295	33,293	2,601	1,394	..	10,32,877	79,300	33	
3,56,223	33,396	3,392	318	625	..	3,52,831	32,453	8	
20,46,185	1,91,830	14,122	1,324	..	..	0,32,063	1,90,506	23	
2,05,83,256	9,18,983	5,49,671	23,052	10,770	15	2,00,32,953	8,85,745	4,066	

	Rs.
TOTAL .	8,85,745
Add excess collections and miscellaneous	1,391
Add penalties (actual collections)	20,648
TOTAL .	9,07,184

RETURN NO. IV.

Classification of grades of income-tax collected in Delhi District Circle in the year ending 31st March 1927.

Classification of grades of income-tax collected in the

Serial No.	Grade of income.	COLLECTIONS ON ACCOUNT OF— Salaries.		Additions regarding collections on account of salaries of previous year due to difference in rate.	Income of Hindu undivided families.		All income other than income shown in return No. III and in preceding columns of this return (to include cases under section 34, also cases in which income and tax are enhanced on appeal after collection of the original demand, also additions for extra collections during the year on account of excess allowances originally granted for insurance premia, etc.)	
		Income.	Tax collected.	Tax clloected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9
	Rs. Rs.							
I	2,000 to 2,499	8,33,615	21,797	..	..	..	4,33,776	11,658
II	2,500 ,, 2,999	6,15,342	16,031	..	..	..	4,71,505	12,898
III	3,000 ,, 3,499	8,18,575	21,318	..	..	..	4,82,493	12,812
IV	3,500 ,, 4,999	13,07,068	34,048	..	..	..	13,72,970	35,187
V	5,000 ,, 7,499	13,22,004	41,291	..	..	..	17,47,257	54,530
VI	7,500 ,, 9,999	13,06,184	40,969	..	..	..	14,77,825	46,003
VII	10,000 ,, 12,499	8,61,981	40,405	..	..	..	7,28,836	53,110
VIII	12,500 ,, 14,999	6,98,379	32,845	..	..	..	7,08,251	32,898
IX	15,000 ,, 19,999	7,16,873	33,602	..	..	..	11,35,918	52,053
X	20,000 ,, 24,999	9,73,360	60,834	..	..	..	7,27,105	42,519
XI	25,000 ,, 29,999	6,23,200	38,950	..	..	..	6,88,798	43,039
XII	30,000 ,, 39,999	9,31,293	72,757	..	..	..	7,39,386	51,459
XIII	40,000 ,, 49,999	7,93,622	74,401	..	42,233	3,675	5,08,838	40,529
XIV	50,000 and over	12,97,948	1,21,683	..	13,23,776	1,07,340	10,34,389	87,384
	Unclassified	7,918	329	..	..	..	..	..
	TOTAL	1,31,07,362	6,51,260	..	13,66,009	1,11,015	1,22,57,347	5,75,659

No. IV.

Delhi Province in the year ending 31st March 1927.

Gross total of collections.		DEDUCTIONS. On account of refunds— (a) in cash— (1) due to total refund of tax paid after collection. (2) due through section 30 or section 32 or section 35. and (b) in cash or otherwise—due on account of insurance premia, etc.		DEDUCTIONS. Due through section 17.	DEDUCTIONS. Deductions regarding collections on account of salaries of previous year due to difference in rate.	Net income and tax collected.		Number of assessees.	REMARKS.
Income (Columns 3, 6 and 8).	Tax collected (Columns 4, 5, 7 and 9).	Income.	Tax deducted.	Tax abated.	Tax deducted.	Income (Column 10 *minus* column 12).	Tax collected (Column 11 *minus* columns 13, 14 and 15).		
10	11	12	13	14	15	16	17	18	19
12,67,391	33,455	1,90,802	4,969	586	456	10,76,589	27,444	746	
10,86,847	28,729	82,251	2,142	..	..	10,04,596	26,587	401	
13,01,068	34,130	1,30,757	3,405	..	170	11,70,311	30,555	364	
26,80,038	69,235	1,56,336	4,071	..	...	25,23,702	65,164	579	
30,69,261	95,821	78,786	2,462	652	136	29,90,475	92,571	493	
27,84,009	86,972	1,39,207	4,350	..	206	26,44,802	82,416	370	
15,90,817	93,515	1,15,079	5,372	2,849	..	14,75,738	85,294	205	
14,06,630	65,543	93,552	4,485	..	94	13,13,078	60,964	93	
18,52,791	85,655	1,31,996	6,288	..	..	17,20,795	79,367	120	
17,00,465	10,335	3,85,524	5,345	623	..	16,14,941	97,385	79	
13,11,998	81,989	1,46,055	10,599	..	250	11,65,943	71,140	58	
16,70,679	1,24,216	53,060	4,146	1,239	312	16,17,619	1,18,519	54	
13,44,693	1,18,596	1,06,641	9,998	249	..	12,38,052	1,08,349	17	
35,56,113	3,16,387	1,64,961	15,465	..	125	34,91,152	3,00,797	39	
7,918	329	..	..	..	..	7,918	329	3	
2,67,30,718	13,37,925	16,75,007	83,097	6,198	1,749	2,50,55,711	12,46,881	3,621	

TOTAL . 12,46,881

Add Excess collections and miscellaneous 680

Add Penalties (actual collections) 9,052

TOTAL . 12,56,613

RETURN No. V.

Statement showing collection of super-tax in the Madras Province in the year ending 31st March 1927.

Class.	Amount of income.	Collection from Individuals.		Collection from Companies.		Collection from Unregistered firms.		Collection from Hindu Undivided Families.		Total collection.		Refunds.	Net collection.
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs. Rs.		Rs.		Rs.		Rs		Rs.		Rs.	Rs.	Rs.
I	50,001 to 1,00,000	88	1,12,711	17	23,656	24	27,215	16	12,668	145	1,76,250	21,109	1,55,141
II	1,00,001 ,, 1,50,000	11	59,363	7	37,320	4	15,550	14	35,759	36	1,47,992	6,752	1,41,240
III	1,50,001 ,, 2,00,000	4	30,392	6	40,241	1	12,317	6	41,835	17	1,24,785	7,406	1,17,379
IV	2,00,001 ,, 2,50,000	..	..	3	34,292	..	..	1	23,017	4	57,309	..	57,309
V	2,50,001 ,, 3,00,000	..	..	1	14,600	..	..	..	..	1	14,600	..	14,600
VI	3,00,001 ,, 3,50,000	..	..	2	34,381	..	..	1	37,803	3	72,184	9,533	62,651
VII	3,50,001 ,, 4,00,000	..	..	3	59,178	..	..	..	..	3	59,178	..	59,178
VIII	4,00,001 ,, 4,50,000	1	64,002	..	..	..	..	..	..	1	64,002	..	64,002
IX	4,50,001 ,, 5,00,000	..	..	..	..	..	..	..	..	..	..	..	..
X	5,00,001 and more	2	2,14,267	13	10,00,877	..	..	..	..	15	12,15,144	..	12,15,144
	Total	106	4,80,735	52	12,44,545	29	55,082	38	1,51,082	225	19,31,444	44,800	18,86,644

Add—Excess collections and miscellaneous	1,612
Add—Penalties (actual collections)	..
Total	18,88,256

RETURN No. V.

Statement showing collection of super-tax in the Bombay Presidency in the year ending 31st March 1927.

Class.	Amount of Income.	Collection from Individuals.		Collection from Companies.		Collection from Unregistered Firms.		Collection from Hindu Undivided Families.		Total Collection.		Refunds.	Net collection.
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs. Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.
I	50,001 to 1,00,000	329	3,91,216	61	79,702	63	81,394	25	16,284	478	5,68,596	29,111	5,39,485
II	1,00,001 „ 1,50,000	68	3,53,368	42	1,85,947	13	90,444	21	76,987	144	7,06,748	22,238	6,84,510
III	1,50,001 „ 2,00,000	34	3,67,099	20	1,41,109	3	44,123	12	70,229	69	6,22,560	28,175	5,94,385
IV	2,00,001 „ 2,50,000	11	1,97,878	18	1,95,020	1	17,875	10	97,038	40	5,07,811	32,100	4,75,711
V	2,50,001 „ 3,00,000	3	83,259	7	1,03,758	1	29,168	2	51,259	13	2,67,444	4,523	2,62,921
VI	3,00,001 „ 3,50,000	5	1,82,260	6	1,05,554	..	..	2	84,512	13	3,72,326	5,079	3,67,247
VII	3,50,001 „ 4,00,000	8	3,59,593	5	83,205	..	..	..	..	13	4,42,798	29,500	4,13,298
VIII	4,00,001 „ 4,50,000	..	..	6	1,38,887	..	..	..	..	6	1,38,887	..	1,38,887
IX	4,50,001 „ 5,00,000	3	1,30,272	3	82,452	..	..	1	66,354	7	2,79,078	30,165	2,48,913
X	5,00,001 and more	5	13,79,162	34	25,64,449	..	..	..	3,072	39	39,46,683	4,48,939	34,97,744
	Total .	466	34,44,107	202	36,80,083	81	2,63,006	73	4,65,735	822	78,52,931	6,29,830	72,23,101

Add—Excess collections and miscellaneous	9
Add—Penalties (actual collections)	633
Total .	72,23,743
Add—Unpaid refunds	26,142
Deduct—Paid refunds out of unpaid refunds of previous years . . .	11,811
Net Total .	72,38,074

RETURN No. V.

Statement showing collection of super-tax in the Bengal Province in the year ending 31st March 1927.

Class.	Amount of income	Collection from Individuals.		Collection from Companies.		Collection from Unregistered Firms.		Collection from Hindu Undivided Families.		Total Collection.		Refunds.	Net collection.
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs. Rs.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.
I	50,001 to 1,00,000 . . .	300	3,59,181 10 0	113	1,45,522 9 0	68	70,263 4 0	20	8,634 6 0	501	5,83,601 13 0	29,447 11 0	5,54,154 2 0
II	1,00,001 „ 1,50,000 . . .	86	4,23,089 12 0	47	2,45,852 8 0	9	35,721 2 0	9	29,130 6 0	151	7,33,793 12 0	17,226 5 0	7,16,567 7 0
III	1,50,001 „ 2,00,000 . . .	43	4,79,846 13 0	33	2,65,440 1 0	5	57,632 4 0	4	33,961 8 0	85	8,36,880 10 0	6,836 4 0	8,30,044 6 0
IV	2,00,001 „ 2,50,000 . . .	26	4,69,152 15 0	27	3,10,930 7 0	3	51,813 5 0	2	16,956 14 0	58	8,48,853 9 0	..	8,48,853 9 0
V	2,50,001 „ 3,00,000 . . .	13	3,29,149 13 0	13	2,27,574 4 0	1	26,855 14 0	..	..	27	5,83,579 15 0	..	5,83,579 15 0
VI	3,00,001 „ 3,50,000 . . .	20	6,66,746 8 0	20	3,44,341 14 0	2	75,221 11 0	..	..	42	10,86,310 1 0	1,627 0 0	10,84,683 1 0
VII	3,50,001 „ 4,00,000 . . .	11	5,20,609 3 0	12	2,54,934 8 0	..	..	..	..	23	7,75,543 11 0	..	7,75,543 11 0
VIII	4,00,001 „ 4,50,000 . . .	2	1,17,796 7 0	10	2,40,614 12 0	1	22,965 14 0	..	..	13	3,81,377 1 0	..	3,81,377 1 0
IX	4,50,001 „ 5,00,000 . . .	3	1,46,245 8 0	11	3,26,016 11 0	..	..	..	...	14	4,72,262 3 0	..	4,72,262 3 0
X	5,00,001 and more . . .	15	63,76,321 1 0	95	1,02,58,732 10 0	2	17,40,774 4 0	..	..	112	1,83,75,827 15 0	..	1,83,75,827 15 0
	Total .	519	98,88,139 10 0	381	1,26,19,960 4 0	91	20,81,247 10 0	35	88,683 2 0	1,026	2,46,78,030 10 0	55,137 4 0	2,46,22,893 6 0

Add—Excess collections and miscellaneous	51,535 6 6
Add Penalties (actual collections)	185 0 0
Total .	2,46,74,613 12 6

RETURN No. V.

Statement showing collection of super-tax in the United Provinces in the year ending 31st March 1927.

Class.	Amount of Income.	Collection from Individuals.		Collection from Companies.		Collection from Unregistered Firms.		Collection from Hindu Undivided Families.		Total Collection.		Refunds.	Net collection.
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs. Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.
I	50,001 to 1,00,000	30	28,532	8	17,599	6	6,450	9	5,053	53	57,634	3,289	54,345
II	1,00,001 „ 1,50,000	8	43,286	4	20,729	..	..	8	29,542	20	93,557	..	93,557
III	1,50,001 „ 2,00,000	2	10,987	1	10,549	..	..	..	..	3	30,536	..	30,536
IV	2,00,001 „ 2,50,000	1	21,590	..	..	..	..	1	14,163	2	35,753	8,754	26,999
V	2,50,001 „ 3,00,000	4	1,88,754	1	12,590	..	..	..	..	5	2,01,344	..	2,01,344
VI	3,00,001 „ 3,50,000	..	..	..	..	..	..	..	..	..	..	35,625	—35,625
VII	3,50,001 „ 4,00,000	..	..	1	19,127	..	..	..	..	1	19,127	..	19,127
VIII	4,00,001 „ 4,50,000	..	..	..	..	..	..	..	..	..	..	..	..
IX	4,50,001 „ 5,00,000	..	..	..	..	..	..	..	..	..	..	..	..
X	5,00,001 and more	1	84,960	8	9,96,322	..	..	..	..	9	10,81,282	..	10,81,282
	Total .	46	3,87,109	23	10,76,916	6	6,450	18	48,758	93	15,19,233	47,668	14,71,565

Add—Excess collections and miscellaneous	..
Add—Penalties (actual collections)	30
Total .	14,71,595

RETURN No. V.

Statement showing collection of super-tax in the Punjab Province in the year ending 31st March 1927.

Class.		Collection from Individuals.		Collection from Companies.		Collection from Unregistered Firms.		Collection from Hindu Undivided Families.		Total Collection.		Refunds.	Net collection.
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs. Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.
I	50,001 to 1,00,000	40	42,033	9	13,887	29	37,678	9	14,249	87	1,07,847	20,947	86,900
II	1,00,001 " 1,50,000	8	48,691	3	11.337	3	11,847	3	9,258	17	81,133	13,841	67,292
III	1,50,001 " 2,00,000	3	31,350	1	8,888	..	..	..	..	4	40,238	6,658	33 580
IV	2,00,001 " 2,50,000	1	24,292	1	11,208	..	..	1	27,551	3	63,051	358	62,693
V	2,50,001 " 3,00,000	1	6,562	1	179	..	..	1	38,934	3	45,675	572	45,103
VI	3,00,001 " 3,50,000	..	..	3	49,893	..	..	..	..	3	49,893	..	49,893
VII	3,50,001 " 4,00,000	..	..	..	..	..	..	..	..	..	..	..	..
VIII	4,00,001 " 4,50,000	..	..	..	..	..	..	..	..	..	..	6,495	—6,495
IX	4,50,001 " 5,00,000	..	..	..	..	..	..	..	..	..	..	..	..
X	5,00,001 and more	..	..	2	2,68,667	..	..	..	..	2	2,68,667	17,581	2,51,086
	Total	53	1,52,928	20	3,64,059	32	49,525	14	89,992	119	6,56,504	66,452	5,90,052

Add—Excess collections and miscellaneous	2
Add—Penalties (actual collections)	..
Total	5,90,054

RETURN No. V.

Statement showing collection of super-tax in the Burma Province in the year ending 31st March 1927.

Class.	Amount of income.	Collection from Individuals.		Collection from Companies.		Collection from Unregistered Firms.		Collection from Hindu Undivided Families.		Total Collection.		Refunds.	Net collection.
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs. Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.
I	50,001 to 1,00,000	152	1,85,015	9	10,704	106	1,13,559	17	14,158	284	3,23,436	8,392	3,15,044
II	1,00,001 „ 1,50,000	31	1,87,845	11	59,046	10	48,720	15	45,588	67	3,41,199	50	3,41,149
III	1,50,001 „ 2,00,000	14	1,50,568	6	43,731	1	9,688	5	33,659	26	2,37,646	19,461	2,18,185
IV	2,00,001 „ 2,50,000	5	79,457	4	52,938	3	52,064	1	12,950	13	1,97,409	..	1,97,409
V	2,50,001 „ 3,00,000	..	..	2	22,855	1	22,507	..	..	3	45,362	..	45,362
VI	3,00,001 „ 3,50,000	2	69,608	2	52,404	1	54,687	..	..	5	1,76,699	..	1,76,699
VII	3,50,001 „ 4,00,000	..	..	2	43,214	..	..	..	..	2	43,214	..	43,214
VIII	4,00,001 „ 4,50,000	..	..	1	22,445	..	..	..	..	1	22,445	..	22,445
IX	4,50,001 „ 5,00,000	..	..	2	53,782	1	84,375	..	..	3	1,38,157	..	1,38,157
X	5,00,001 and more	..	..	13	48,58,347	1	2,62,542	..	..	14	51,20,889	97,224	50,23,665
	TOTAL	204	6,72,493	52	52,19,466	124	6,48,142	38	1,06,355	418	66,46,456	1,25,127	65,21,329

Add—Excess collections and miscellaneous	618
Add—Penalties (actual collections)	..
TOTAL	65,21,947

RETURN No. V.

Statement showing collection of super-tax in the Burma Province in the year ending 31st March 1927.

Class.	Amount of income.	Collection from Individuals.		Collection from Companies.		Collection from Unregistered Firms.		Collection from Hindu Undivided Families.		Total Collection.		Refunds.	Net collection.
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs. Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.
I	50,001 to 1,00,000	152	1,85,015	9	10,704	106	1,13,559	17	14,158	284	3,23,436	8,392	3,15,044
II	1,00,001 ,, 1,50,000	31	1,87,845	11	59,046	10	48,720	15	45,588	67	3,41,199	50	3,41,149
III	1,50,001 ,, 2,00,000	14	1,50,568	6	43,731	1	9,688	5	33,659	26	2,37,643	19,461	2,18,182
IV	2,00,001 ,, 2,50,000	5	79,457	4	52,938	3	52,064	1	12,950	13	1,97,409	..	1,97,409
V	2,50,001 ,, 3,00,000	..	..	2	22,855	1	22,507	..	..	3	45,362	..	45,362
VI	3,00,001 ,, 3,50,000	2	69,608	2	52,404	1	54,687	..	..	5	1,76,699	..	1,76,699
VII	3,50,001 ,, 4,00,000	..	..	2	43,214	..	..	..	..	2	43,214	..	43,214
VIII	4,00,001 ,, 4,50,000	..	..	1	22,445	..	..	..	..	1	22,445	..	22,445
IX	4,50,001 ,, 5,00,000	..	..	2	53,782	1	84,375	..	..	3	1,38,157	..	1,38,157
X	5,00,001 and more	..	..	13	48,58,347	1	2,62,542	..	..	14	51,20,889	97,224	50,23,665
	Total .	204	6,72,493	52	52,19,466	124	6,48,142	38	1,06,355	418	66,46,456	1,25,127	65,21,329

Add—Excess collections and miscellaneous	618
Add—Penalties (actual collections)	..
Total .	65,21,947

RETURN No. V.

Statement showing collection of super-tax in the Bihar and Orissa Province in the year ending 31st March 1927.

Class.	Amount of income.	Collection from Individuals.		Collection from Companies.		Collection from Unregistered Firms.		Collection from Hindu Undivided Families.		Total Collection.		Refunds.	Net collection.
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs. Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.
I	50,001 to 1,00,000	34	43,643	2	1,827	8	4,781	1	320	45	50,571	1,190	49,381
II	1,00,001 „ 1,50,000	5	28,678	..	..	3	10,210	2	3,781	10	42,669	2,343	40,326
III	1,50,001 „ 2,00,000	5	47,106	..	..	..	..	..	..	5	47,106	..	47,106
IV	2,00,001 „ 2,50,000	4	67,397	..	..	..	..	..	..	4	67,397	2,876	64,521
V	2.50,001 „ 3,00,000	1	24,348	..	..	..	..	..	..	1	24,348	..	24,348
VI	3,00,001 „ 3,50,000	..	..	..	..	..	..	..	..	..	..	*Nil*	*Nil.*
VII	3,50,001 „ 4,00,000	1	48,222	..	..	..	..	..	..	1	48,222	*Nil*	48,222
VIII	4,00,001 „ 4,50,000	..	..	..	..	..	..	..	..	..	..	..	..
IX	4,50,001 „ 5,00,000 . . .	..	..	..	..	..	..	..		..	..	..	..
X	5,00,001 and more	2	11,78,916	..	..	..	..	2	6,10,023	4	17,88,939	2,47,498	15,41,441
	Total .	52	14,38,310	2	1,827	11	14,991	5	6,14,124	70	20,69,252	2,53,907	18,15,345

	Rs.
Add—Excess collections and miscellaneous	11,093
Add—Penalties (actual collections)	..
Total .	18,26,438

RETURN No. V.

Statement showing collection of super-tax in the Bihar and Orissa Province in the year ending 31st March 1927.

Class.	Amount of income.	Collection from Individuals.		Collection from Companies.		Collection from Unregistered Firms.		Collection from Hindu Undivided Families.		Total Collection.		Refunds.	Net collection.
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs. Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.
I	50,001 to 1,00,000	34	43,643	2	1,827	8	4,781	1	320	45	50,571	1,190	49,381
II	1,00,001 „ 1,50,000	5	28,678	..	..	3	10,210	2	3,781	10	42,669	2,343	40,326
III	1,50,001 „ 2,00,000	5	47,106	..	..	..	..	..	..	5	47,106	..	47,106
IV	2,00,001 „ 2,50,000	4	67,397	..	..	..	..	..	..	4	67,397	2,876	64,521
V	2.50,001 „ 3,00,000	1	24,348	..	..	..	..	..	..	1	24,348	..	24,348
VI	3,00,001 „ 3,50,000	..	..	..	..	..	..	..	..	..	..	*Nil*	*Nil.*
VII	3,50,001 „ 4,00,000	1	48,222	..	..	..	..	..	..	1	48,222	*Nil*	48,222
VIII	4,00,001 „ 4,50,000	..	..	..	..	..	..	..	..	..	..	..	..
IX	4,50,001 „ 5,00,000	..	..	..	..	..	..	..		..	..	..	..
X	5,00,001 and more	2	11,78,916	..	..	..	..	2	6,10,023	4	17,88,939	2,47,498	15,41,441
	Total .	52	14,38,310	2	1,827	11	14,991	5	6,14,124	70	20,69,252	2,53,907	18,15,345

	Rs.
Add—Excess collections and miscellaneous	11,093
Add—Penalties (actual collections)	..
Total .	18,26,438

RETURN No. V.

Statement showing collection of super-tax in the Central Provinces and Berar in the year ending 31st March 1927.

Class.	Amount of Income.	Collection from Individuals.		Collection from Companies.		Collection from Unregistered Firms.		Collection from Hindu Undivided Families.		Total Collection.		Refunds.	Net collection.
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs. Rs.		Rs. A.		Rs. A.		Rs. A.		Rs. A.		Rs. A.	Rs. A.	Rs. A.
I	50,001 to 1,00,000	13	17,534 1	2	1,172 7	5	2,160 9	8	5,807 4	28	26,674 5	8,341 5	18,333 0
II	1,00,001 „ 1,50,000	3	13,666 14	1	3,704 5	1	3,772 15	3	6,519 7	8	27,663 9	6,424 9	21,339 0
III	1,50,001 „ 2,00,000	..	..	1	7,461 8	..	..	1	9,702 14	2	17,167 6	..	17,167 6
IV	2,00,001 „ 2,50,000	1	19,331 12	..	..	..	..	..	..	1	19,331 12	..	19,331 12
V	2,50,001 „ 3,00,000	..	..	1	8,996 0	..	..	..	..	1	8,996 0	23,959 9	—14,963 9
VI	3,00,001 „ 3,50,000	1	42,160 6	..	..	..	..	..	..	1	42,160 6	..	42,160 6
VII	3,50,001 „ 4,00,000	..	..	1	18,271 0	..	..	..	..	1	18,271 0	..	18,271
VIII	4,00,001 „ 4,50,000	..	..	..	..	..	..	..	..	..	..	..	..
IX	4,50,001 „ 5,00,000	..	..	..	..	..	..	..	..	..	..	..	..
X	5,00,001 and more	..	..	2	4,79,356 6	..	..	1	2,22,367 12	3	7,01,724 2	71,851 2	6,29,873 0
	Total	18	92,693 1	8	5,18,964 10	6	5,933 8	13	2,44,397 5	45	8,61,988 8	1,10,576 9	7,51,411 15

	7,51,411 15
Add—Excess collections and miscellaneous	..
Add—Penalties (actual collections)	..
Total	7,51,411 15

RETURN No. V.

Statement showing collection of super-tax in the Assam Province in the year ending 31st March 1927.

Class.	Amount of Income.	Collection from Individuals.		Collection from Companies.		Collection from Unregistered Firms.		Collection from Hindu Undivided Families.		Total Collection.		Refunds.	Net collection.
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs. Rs.		Rs. A.		Rs. A.		Rs. A.		Rs. A.		Rs. A.	Rs. A.	Rs. A.
I	50,001 to 1,00,000	18	18,798 15	48	45,605 8	1	237 13	..	..	67	64,642 4	232 0	64,410 4
II	1,00,001 „ 1,50,000	3	8,897 15	21	85,563 12	..	..	..	..	24	94,461 11	300 0	94,161 11
III	1,50,001 „ 2,00,000	..	..	8	45,922 7	1	6,834 10	..	..	9	52,757 1	..	52,757 1
IV	2,00,001 „ 2,50,000	..	..	4	39,643 3	..	..	..	..	4	39,643 3	..	39,643 3
V	2,50,001 „ 3,00,000	..	..	4	37,176 4	..	..	..	..	4	37,176 4	..	37,176 4
VI	3,00,001 „ 3,50,000	..	..	4	62,263 15	..	..	..	..	4	62,263 15	..	62,263 15
VII	3,50,001 „ 4,00,000	..	..	1	10,094 10	..	..	..	..	1	10,094 10	..	10,094 10
VIII	4,00,001 „ 4,50,000	..	..	1	21,177 6	..	..	..	..	1	21,177 6	..	21,177 [illegible]
IX	4,50,001 „ 5,00,000	..	..	2	42,840 3	..	..	..	..	2	42,840 3	..	42,840 3
X	5,00,001 and more	..	..	6	2,99,917 7	..	..	..	..	6	2,99,917 7	..	2,99,917 7
	Total .	21	27,696 14	99	6,90,204 11	2	7,072 7	..	..	122	7,24,974 0	532 0	7,24,442 0

Add—Excess collections and miscellaneous 3,594 0

Add—Penalties (actual collections) . . . .

Total . 7,28,036 0

RETURN No. V.

Statement showing collection of super-tax in the North-West Frontier Province in the year ending 31st March 1927.

Class.	Amount of income.	Collection from Individuals.		Collection from Companies.		Collection from Unregistered Firms.		Collection from Hindu Undivided Families.		Total Collection.		Refunds.	Net collection.
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs. Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.
I	50,001 to 1,00,000	3	7,910	..	..	1	2,500	3	14,331	7	4,741	..	24,741
II	1,00,001 „ 1,50,000	4	19,044	..	..	..	..	4	17,017	8	36,061	..	36,061
III	1,50,001 „ 2,00,000	2	18,199	..	..	..	..	..	..	2	18,199	..	18,199
IV	2,00,001 „ 2,50,000	1	18,751	..	..	..	..	..	..	1	18,751	..	18,751
V	2,50,001 „ 3,00,000	..	..	..	..	..	..	..	..	..	..	..	..
VI	3,00,001 „ 3,50,000	..	..	..	..	..	..	..	..	..	..	..	..
VII	3,50,001 „ 4,00,000	..	..	..	..	..	..	..	..	..	..	..	..
VIII	4,00,001 „ 4,50,000	..	..	..	..	..	..	..	..	..	..	..	..
IX	4,50,001 „ 5,00,000	..	..	..	..	..	..	..	..	..	..	..	..
X	5,00,001 and more	..	..	..	..	..	..	..	..	..	..	..	..
	TOTAL	10	63,904	..	..	1	2,500	7	31,348	18	97,752	..	97,752

Add—Excess collections and miscellaneous	..
Add—Penalties (actual collections)	..
TOTAL	97,752

RETURN No. V.

RETURN No. V.

Statement showing collection of super-tax in the Delhi Province in the year ending 31st March 1927.

Class.	Amount of Income.	Collection from Individuals.		Collection from Companies.		Collection from Unregistered Firms.		Collection from Hindu Undivided Families.		Total collection.		Refunds.	Net collection.
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs. Rs.		Rs A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.
I	50,001 to 1,00,000	5	3,246 14 0	1	2,709 12 0	5	2,959 15 0	2	1,018 13 0	13	9,935 6 0	8,177 0 0	
II	1,00,001 ,, 1,50,000	17	19,313 12 0	..	..	..	..	2	2,135 12 0	19	21,449 8 0	..	
III	1,50,001 ,, 2,00,000	1	6,786 0 0	..	..	..	..	1	10,886 4 0	2	17,672 4 0	..	
IV	2,00,001 ,, 2,50,000	1	10,412 0 0	..	..	..	..	..	..	1	10,412 0 0	..	
V	2,50,001 ,, 3,00,000	..	..	..	..	..	..	1	2,843 10 0	1	2,843 10 0	..	
VI	3,00,001 ,, 3,50,000	..	..	..	..	1	18,304 2 0	..	..	1	18,304 2 0	..	
VII	3,50,001 ,, 4,00,000	..	..	2	37,600 14 0	..	..	..	..	2	37,600 14 0	..	
VIII	4,00,001 ,, 4,50,000	..	..	..	..	..	..	1	20,995 8 0	1	20,995 8 0	..	
IX	4,50,001 ,, 5,00,000	..	..	1	25,282 4 0	..	..	..	..	1	25,282 4 0	..	
X	5,00,001 and more	..	..	..	..	..	..	..	..	..	..	..	
	TOTAL .	24	39,758 10 0	4	65,592 14 0	6	21,264 1 0	7	37,879 15 0	41	1,64,495 8 0	8,177 0 0	1,56,318 8 0
	Add—Excess collections and miscellaneous . . .												..
	Add—Penalties (actual collections)												30 0 0
	TOTAL .												1,56,348 8 0

RETURN No. VI.

Classified statement of receipts of super-tax in the Delhi Province in the year ending 31st March 1927.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs. A. P.		Rs. A. P.		Rs. A. P.
1	Banking	..	..	2	1,341 3 0	2	1,341 3 0
2	Buildings and land . .	..	..	2	11,605 14 0	2	11,605 14 0
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving .	1	25,282 4 0	..	..	1	25,282 4 0
5	Cotton pressing, ginning and cleaning.	..	..	..	..	..	..
6	Engineering	..	..	3	1,588 1 0	3	1,588 1 0
7	Flour mills	1	17,093 13 0	..	..	1	17,093 13 0
8	Insurance—Fire, Marine and Life.	..	..	..	..	..	..
9	Iron and steel works . .	..	..	2	23,839 2 0	2	23,839 2 0
10	Jute spinning and weaving .	..	..	..	..	..	..
11	Jute pressing . . .	..	..	..	..	..	..
12	Landing, shipping and warehousing.	..	..	..	..	..	..
13	Mining, coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum.	..	..	..	..	..	..
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing . .	..	..	..	..	..	..
17	Steam navigation—Ocean .	..	..	..	..	..	..
18	Steam navigation—River .	..	..	..	..	..	..
19	Railway	..	..	..	..	..	..
20	Tanneries and leather work .	..	..	..	..	..	..
21	Tramways	1	20,507 0		..	1	20,507 1 0
22	Woollen mills . . .	..	..		..	..	..
23	Others	1	2,709 1 0	28	60,528 6 0	29	63,238 2 0
	Total .	4	65,592	37	98,902 10 0	41	1,64,495 8 0

RETURN No. VI.

Classified statement of receipts of super-tax in the Madras Province in the year ending 31st March 1927.

Serial No.	Sources of Income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	5	21,566	54	1,70,711	59	1,92,277
2	Buildings and land	..	..	3	4,323	3	4,323
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	5	2,85,386	..	..	5	2,85,386
5	Cotton pressing, ginning and cleaning	1	3,658	1	1,272	2	4,930
6	Engineering	1	21,066	..	..	1	21,066
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	..	..	..	..	..	..
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and ware-housing	4	1,58,779	2	6,615	6	1,65,394
13	Mining coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	1	6,908	1	268	2	7,176
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	1	9,271	3	7,552	4	16,823
17	Steam Navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Railway	2	3,85,990	..	..	2	3,85,990
20	Tanneries and leather work	..	..	12	32,897	12	32,897
21	Tramways	1	2,109	..	..	1	2,109
22	Woollen mills	..	..	..	..	..	..
23	Others	31	3,49,812	97	4,63,261	128	8,13,073
	Total	52	12,44,545	173	6,86,899	225	19,31,444

RETURN No. VI.

Classified statement of receipts of super-tax in the Bombay Presidency in the year ending 31st March 1927.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	10	3,74,261	4	80,288	14	4,54,549
2	Buildings and land	3	28,714	2	1,248	5	29,962
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	45	7,30,415	..	..	45	7,30,415
5	Cotton pressing, ginning and cleaning	7	30,902	8	11,682	15	42,584
6	Engineering	3	30,023	..	..	3	30,023
7	Flour mills	2	10,811	..	..	2	10,811
8	Insurance—Fire, Marine and Life	17	3,35,411	..	..	17	3,35,411
9	Iron and steel works	..	..	2	21,717	2	21,717
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	..	3,856	..	..	..	3,856
14	Mining, other minerals including petroleum	2	45,533	..	..	2	45,533
15	Paper mills	1	209	..	..	1	209
16	Printing and publishing	3	22,845	1	7,922	4	30,767
17	Steam navigation—Ocean	1	23,570	..	..	1	23,570
18	Steam navigation—River	..	..	..	..	..	..
19	Railway	14	3,06,200	..	..	14	3,06,200
20	Tanneries and leather work	..	..	..	..	..	..
21	Tramways	2	3,25,446	..	..	2	3,25,446
22	Woollen mills	..	..	..	..	..	..
23	Others	93	14,14,658	602	40,47,220	695	54,61,878
	TOTAL	203	36,82,854	619	41,70,077	822	78,52,931

Analysis of the different sources of income included under item "23-other" as shown in Return No. VI.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Engineering and Architects	3	7,921	4	1,869	7	9,790
2	Legal Practitioners	..	..	55	2,18,255	55	2,18,255
3	Medical Practitioners	..	..	3	8,673	3	8,673
4	Match Factory	1	1,532	1	6,189	2	7,721
5	Priesthood	..	..	..	..	..	..
6	Saw and Timber Mills	1	10,321	2	2,668	3	12,989
7	Silk reeling, weaving and embroidery works	2	8,171	..	..	2	8,171
8	Agents and Brokers	21	3,04,014	158	20,68,141	179	23,72,155
9	Money lenders	..	..	50	85,232	50	85,232
10	Contractors	1	6,528	12	2,37,566	13	2,44,094
11	Cloth sellers	1	12,429	7	9,281	8	21,710
12	Books and stationery sellers	..	..	2	4,321	2	4,321
13	Building Material sellers	1	99,878	..	..	1	99,878
14	Grain sellers	..	..	2	778	2	778
15	Grocers and Provision dealers	..	..	..	..	..	..
16	Liquor sellers (Dealers in wines and spirits)	1	3,050	11	10,495	12	13,545
17	Piece-goods (cotton, silk etc.), sellers	..	..	1	16,188	1	16,188
18	Salt business	..	..	8	16,619	8	16,619
19	Dealers in precious metals and stones and jewellery	..	..	4	2,195	4	2,195
20	Property owners	2	50,222	56	2,75,257	58	3,25,479
21	Wholesale cotton merchants	6	1,30,588	19	2,12,010	25	3,42,598
22	Salary	..	..	29	32,612	29	32,612
23	Dividends	..	..	24	2,00,770	24	2,00,770
24	Importers and Exporters	1	5,625	7	1,53,130	8	1,58,755
25	Timber merchants	..	..	1	2,051	1	2,051
26	Metal merchants	..	..	1	1,026	1	1,026
27	Electric Company	2	10,258	..	..	2	10,258
28	Clothiers, Tailors and Out-fitters	..	..	3	15,358	3	15,358
29	Turf Club	1	4,495	..	..	1	4,495
30	Ship-chandlers	..	..	2	492	2	492
31	Sugar merchants	..	..	1	902	1	902
32	Stevedores and Dubashes	..	..	2	2,582	2	2,582
33	Ice Factory	1	8,248	..	..	1	8,248
34	Accountant and Auditors	..	..	4	9,477	4	9,477
35	Telegraphs	1	85,681	..	..	1	85,681
36	Hotels	2	13,642	..	..	2	13,642
37	Photographers	1	18,278	..	..	1	18,278
38	Dyeing and Bleaching works	1	306	..	..	1	306
39	Hydraulic works	1	1,31,434	..	..	1	1,31,434
40	Sewing machines	1	86,632	..	..	1	86,632
41	Gas Companies	1	29,818	..	..	1	29,818
42	Mill and Gin Stores suppliers	1	4,434	..	..	1	4,434
43	Oil Mills	1	1,02,344	..	..	1	1,02,344
44	Investments	4	1,00,775	16	61,413	20	1,62,188
45	Yarn Dealers	..	..	1	761	1	761
46	Auctioneers	..	..	1	626	1	626
47	Umbrella Merchants	..	..	1	1,635	1	1,635
48	Cinemas	3	12,745	1	625	4	13,370
49	Dealers in Motor Cars	4	69,752	..	..	4	69,752
50	Chemists and Druggists	3	9,638	..	..	3	9,638
51	Crockery Merchants	..	..	1	621	1	621
52	Pearls Merchant	..	..	1	978	1	978
53	Iron Merchant	..	..	1	625	1	625
54	Oil seeds	..	..	2	542	2	542
55	Cotton seeds	..	..	1	545	1	545
56	Landing and Shipping	4	24,178	4	18,965	8	43,143
57	Others	20	61,721	103	3,65,747	123	4,27,468
	Total	93	14,14,658	602	40,47,220	695	54,61,878

RETURN No. VI.

Classified statement of receipts of super-tax in the Bengal Province in the year ending 31st March 1927.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs. A. P.		Rs. A. P.		Rs. A. P.
1	Banking	13	12,65,718 2 0	10	24,049 0 0	23	12,89,767 2 0
2	Buildings and land	3	13,965 4 0	31	1,40,834 8 0	34	1,54,799 12 0
3	Chemical	1	12,967 8 0	1	17,969 0 0	2	30,936 8 0
4	Cotton spinning and weaving	3	17,500 0 0	..	..	3	17,500 0 0
5	Cotton pressing, ginning and cleaning.	..	..	..	..	..	..
6	Engineering	25	3,87,227 9 0	..	..	25	3,87,227 9 0
7	Flour mills	3	25,595 8 0	..	..	3	25,595 8 0
8	Insurance—Fire, Marine and Life.	29	2,53,653 6 0	..	..	29	2,53,653 6 0
9	Iron and steel works	2	3,160 11 0	..	..	2	3,160 11 0
10	Jute spinning and weaving	55	37,29,672 8 6	4	2,35,127 13 0	59	39,64,800 5 6
11	Jute pressing	4	51,372 4 0	2	2,606 11 0	6	53,978 15 0
12	Landing, shipping and warehousing.	2	9,453 14 0	..	..	2	9,453 14 0
13	Mining, coal	50	9,16,600 3 0	3	87,422 14 0	53	10,04,023 1 0
14	Mining, other minerals including petroleum.	7	10,56,767 4 0	1	26,212 0 0	8	10,82,979 4 0
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	6	22,295 10 0	..	..	6	22,295 10 0
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	5	2,58,598 0 0	..	..	5	2,58,598 0 0
19	Railway	20	2,79,923 15 0	..	..	20	2,79,923 15 0
20	Tanneries and leather work	1	35 1 0	..	..	1	35 1 0
21	Tramways	1	84,075 0 0	..	..	1	84,075 0 0
22	Woollen mills	..	..	..	..	..	..
23	Others	155	42,51,830 10 0	589	1,14,99,979 9 0	744	1,57,51,810 3 0
	Total	385	1,26,40,412 5 6	641	1,20,34,201 7 0	1,026	2,46,74,613 12 6

RETURN No. VI.

Classified statement of receipts of super-tax in the United Provinces in the year ending 31st March 1927.

Serial No.	Sources of Income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	2	6,560	6	19,068	8	25,628
2	Buildings and land	..	..	..	..	..	..
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	3	17,961	..	..	3	17,961
5	Cotton pressing, ginning and cleaning	4	1,05,506	2	467	6	1,05,973
6	Engineering	..	..	..	..	..	..
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	..	..	..	..	..	..
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and ware-housing	..	..	..	..	..	..
13	Mining, coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	..	..	..	..	..	..
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	1	2,192	..	—8,754	1	—6,562
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Railway	2	7,27,862	..	..	2	7,27,862
20	Tanneries and leather work	..	..	2	4,612	2	4,612
21	Tramways	1	10,549	..	..	1	10,549
22	Woollen mills	..	..	..	..	..	..
23	Others	10	2,05,551	60	3,80,021	70	5,85,572
	Total	23	10,76,181	70	3,95,414	93	14,71,595

RETURN No. VI.

Classification statement of receipts of super-tax in the Punjab Province in the year ending 31st March 1927.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
	Banking	6	53,265	7	32,384	13	85,649
2	Buildings and land	..	..	1	3,976	1	3,976
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	1	4,553	1	1,875	2	6,428
5	Cotton pressing, ginning and cleaning	1	1,387	13	23,700	14	25,087
6	Engineering	..	..	..	..	..	..
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	1	5,149	..	..	1	5,149
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	..	..	1	2,739	1	2,739
14	Mining, other minerals including petroleum	..	..	..	..	..	..
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	..	..	..	..	..	..
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Railway	1	2,36,260	..	..	1	2,36,260
20	Tanneries and leather work	..	..	..	..	..	..
21	Tramways	..	..	..	..	..	..
22	Woollen mills	..	..	..	..	..	..
23	Others*	10	63,444	76	2,27,772	86	2,91,216
	Total	20	3,64,058	99	2,92,446	119	6,56,504

* Arhat, Interest on deposit in Banks and Dividends, Cotton Business, Hotels, Brewery and Distillery, Timber merchants, Drapers and Piece-goods, State Allowances, Profession legal, Charas trade, Carpet manufacturing, Hides and Skins, Satta, Property, Coffee-shops Electric Company, and Hotels, etc., Legal business, Contractors, Satta business, Grain commission, and Dividend and property, Securities, Chitarmi and Salaried persons.

RETURN No. VI.

Classified statement of receipts of super-tax in the Burma Province in the year ending 31st March 1927.

Serial No.	Sources of Income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	3	33,931	104	2,83,973	107	3,17,904
2	Buildings and land	8	87,178	10	15,020	18	1,02,198
3	Chemical	1	9,793	4	12,571	5	22,364
4	Cotton spinning and weaving	..	..	..	..	..	..
5	Cotton pressing, ginning and cleaning	..	..	..	..	..	..
6	Engineering	5	39,228	7	51,232	12	90,460
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	1	8,212	1	4,336	2	12,548
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	1	345	..	..	1	345
13	Mining, coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	7	36,87,936	..	..	7	36,87,936
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	..	..	5	15,663	5	15,663
17	Steam navigation—Ocean	1	12,757	..	..	1	12,757
18	Steam navigation—River	2	2,21,351	..	..	2	2,21,351
19	Railway	1	3,06,322	..	..	1	3,06,322
20	Tanneries and leather work	..	..	..	..	..	..
21	Tramways	2	70,143	..	..	2	70,143
22	Woollen mills	..	..	..	..	..	..
23	Others	20	7,42,271	235	10,44,194	255	17,86,465
	Total	52	52,19,467	366	14,26,989	418	66,46,456
	Add excess collection and miscellaneous						618
	Less Refunds						1,25,127
							65,21,947

RETURN No. VI.

Classified Statement of receipts of super-tax in the Bihar and Orissa Province in the year ending 31st March 1927.

Serial No.	Sources of Income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	..	..	3	21,691	3	21,691
2	Buildings and land	..	..	..	39,163	..	39,163
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	..	..	..	..	..	..
5	Cotton pressing, ginning and cleaning	..	..	..	..	..	..
6	Engineering	..	..	..	..	..	..
7	Flour Mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	..	..	..	..	..	..
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	92,945	..	92,945
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and ware-housing	..	..	..	..	..	..
13	Mining, coal	..	..	2	48,517	2	48,517
14	Mining, other minerals including petroleum	..	..	..	..	..	..
15	Paper mills	..	..	..	..	..	..
16	Printing and Publishing	..	..	..	..	..	..
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Railway	..	..	..	..	..	..
20	Tanneries and leather work	..	..	1	1,300	1	1,300
21	Tramways	..	..	..	..	..	..
22	Woollen mills	..	..	..	..	..	..
23	Others :—						
(a)	Royalty	..	..	20	3,29,006	20	3,29,006
(b)	Contracts	..	..	2	2,654	2	2,654
(c)	Grain dealing	..	..	3	5,493	3	5,493
(d)	Distillery	..	..	1	514	1	514
(e)	Cloth and thread	..	..	3	3,665	3	3,665
(f)	Salaries	..	..	9	5,989	9	5,989
(g)	Professional earnings	..	..	4	28,092	4	28,092
(h)	Interest	..	..	5	9,96,243	5	9,96,243
(i)	Sairat	..	..	4	18,113	4	18,113
(j)	Money lending	..	..	4	4,78,340	4	4,78,340
(k)	Mica	..	..	1	2,162	1	2,162
(l)	Sugar factory	..	..	1	597	1	597
(m)	Twist	..	..	1	1,549	1	1,549
(n)	Timber	..	..	1	942	1	942
(o)	Oil-mill	..	..	1	320	1	320
(p)	Motor dealing	1	1,702	..	..	1	1,702
(q)	Indigo	1	125	..	..	1	125
(r)	Miscellaneous	..	..	2	1,223	2	1,223
	Total	2	1,827	68	20,78,518	70	20,80,345

RETURN No. VI.

Classified statement of receipts of super-tax in the Central Provinces and Berar in the year ending 31st March 1927.

Serial No.	Sources of income.	Companies.		Other assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs. A.		Rs. A.		Rs. A.
1	Banking	..	..	10	2,45,740 2	10	2,45,740 2
2	Buildings and land	..	..	..	..	..	..
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	2	1,42,916 9	..	..	2	1,42,916 9
5	Cotton pressing, ginning and cleaning	..	..	4	6,196 8	4	6,196 8
6	Engineering	..	..	..	..	..	..
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	..	..	..	..	..	..
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..		..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	2	8,131 15	..	..	2	8,131 15
14	Mining, other minerals including petroleum	3	3,64,211 13	4	63,423 2	7	4,27,634 15
15	Paper mills	..	..	..	..	..	..
16	Printing and Publishing	..	..	..	..	..	..
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Railway	..	..	..	..	..	..
20	Tanneries and leather work	..	..	..	..	..	..
21	Tramways	..	..	..	..	..	..
22	Woollen mills	..	..	..	..	..	..
23	Others	1	3,704 5	19	23,961 1	20	27,665 6
	Total	8	5,18,964 10	37	3,39,320 13	45	8,58,285 7
	Deduct other refunds						1,06,873 8
	Net collections						7,51,411 15

RETURN No. VI.

Classified statement of receipts of super-tax in the Assam Province in the year ending 31st March 1927.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs. a.		Rs. a.		Rs. a.
1	Banking	..	..	..	..	..	..
2	Buildings and land	..	..	..	..	..	..
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	..	..	..	..	..	..
5	Cotton pressing, ginning and cleaning	..	..	..	..	..	..
6	Engineering	..	..	..	..	..	..
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	..	..	..	..	..	..
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and ware-housing	..	..	..	..	..	..
13	Mining, coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	..	..	..	..	..	..
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	..	..	..	..	..	..
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	1	664 12	1	664 12
19	Railway	2	1,36,710 13	..	..	2	1,36,710 13
20	Tanneries and leather work	..	..	..	..	..	..
21	Tramways	..	..	..	..	..	..
22	Woollen mills	..	..	..	..	..	..
23	Others	97	5,53,493 14	22	34,104 9	119	5,87,598 7
	Total	99	6,90,204 11	23	34,769 5	122	7,24,974 0

RETURN No. VI.

Classified statement of receipts of super-tax in the North-West Frontier Province in the year ending 31st March 1927.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	..	..	..	..	..	..
2	Buildings and land	..	..	..	..	..	..
3	Chemical	..	..	..	..	..	.
4	Cotton spinning and weaving	..	..	..	..	..	..
5	Cotton pressing, ginning and cleaning	..	..	..	..	..	..
6	Engineering	..	..	..	..	..	..
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	..	..	..	..	..	..
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	..	..	..	..	..	..
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	..	..	..	..	..	..
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Railway	..	..	..	..	..	..
20	Tanneries and leather work	..	..	..	..	..	..
21	Tramways	..	..	..	..	..	..
22	Woollen mills	..	..	..	..	..	..
23	Others	..	..	..	..	..	..
	Timber, contract Furs, Carpet, House property, Interest	..	..	18	97,752	18	97,752
	Total	..	..	18	97,752	18	97,752